

ATTS NEWSLETTER



Jan - Mar 2008

Volume 38, Issue 1

#140



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Frye Tax Token Sale #3

bob@taxtoken.org - Ph. 816.516.1110

Catalog numbers taken from *United States Sales Tax Tokens and Stamps: A History and Catalog* by Malehorn and Davenport. This is a partial listing, request a full listing via e-mail or regular postal mail. Most tokens are available in multiples. All tokens guaranteed genuine & correctly attributed. Sales made in the order received. Any money received for tokens not available is returned promptly. Include \$2.00 for postage and add \$1.50 for insurance if desired. Money order, check or PayPal.

MOST PREVIOUS SALE ITEMS STILL AVAILABLE

Robert Frye - PO Box 14514, Lenexa KS 66285

IL Provisional rolls wrapped by George MaGee, Jr

L2, Arcola, 50 Unc, R-1 - \$20.00
L18A & B Carbondale, 50 Unc, R-1 -\$20.00 unsearched
L39, Galva, 50 Unc, R-1 - \$20.00
L55, Litchfield, 50 Unc, R-1 - \$20.00

IL LOCAL

Beardstown, L5, XF, R-5 - \$25.00
Roanoke - L86, AU/Unc, R-2 - \$7.50

Missouri

S1, S3, S5 & S6, Unc, R-1, \$2.50 set

MO Zinc tokens, UNC MS-65+
S7, Unc, R-1 - \$3.00
S8, Unc, R-1 - \$3.00
S9, Unc, R-1 - \$3.00

S10, Unc, R-1 - \$0.50
S11, Unc, R-1 - \$0.50
S12, Unc, R-2 - \$0.50
S13, Unc, R-1 - \$0.50
S14, Unc, R-1 - \$0.50
S15, Unc, R-1 - \$0.50
S16, Unc, R-4 - \$1.00
S17, Unc, R-4 - \$1.00
S18, Unc, R-4 - \$1.00
S19, Unc, R-4 - \$1.00
S20, Unc, R-1 - \$0.50
S21, Unc, R-1 - \$0.50
S22, Unc, R-1 - \$0.50
S27, Unc, R-1 - \$0.50
S28, Unc, R-1 - \$0.50
S29, Unc, R-1 - \$0.50
S30, Unc, R-1 - \$0.50
S31, Unc, R-1 - \$0.50
S33, Unc, R-1 - \$0.50

Mississippi

S1Aa(2), XF/AU, R-1 - \$1.00
S1Aa(3), XF/AU, R-5 - \$9.00
S1Ab(2), XF/AU, R-1 - \$1.00
S1Ac(1), AU, R-6 - \$20.00
S1Ac(2), XF/AU, R-1 - \$1.00
S1Ac(3), XF/AU, R-5 - \$9.00
S2A(2), VF, R-1 - \$1.00
S2A(3), VF/XF, R-5 - \$12.50
S2C(2), AU, R-1 - \$1.00

Michigan

L1A, L1B & L1C, R-4, Unc, Grand Rapids, \$6.50 set



Herrin, Illinois - M5, AU, R-4 - \$12.50



LaMoille, Illinois L53cs5, Unc, R-9 - \$125.00

S2C(3), AU, R-5 - \$12.50

S4, Unc, R-1 - \$1.00

S5A, XF, R-6 - \$20.00

S8, Unc, R-1 - \$1.00

S10, Unc, R-1 - \$1.00

Nebraska

O-2, Silver/Black, AU/Unc, R-8 -
\$30.00

Oklahoma

S1, XF/AU, R-1 - \$1.00

S2, XF/AU, R-1 - \$1.00

S4, Unc, R-1 - \$1.00

S5, XF/AU, R-1 - \$1.00

S6, XF/AU, R-1 - \$1.00

S9, AU/Unc, R-1 - \$1.00

S10, AU/Unc, R-1 - \$1.00

S11, AU/Unc, R-1 - \$1.00

S12, AU/Unc, R-1 - \$1.00

S13, XF/AU, R-7 - \$35.00

S16, XF/AU, R-1 - \$1.00

S17, AU, R-4 - \$7.50

S18, Unc, R-1 - \$1.00

Utah

S1, Unc, R-1 - \$1.00

S2A, XF, R-1 - \$1.00

S3, XF, R-1 - \$1.00

S9, Unc, R-1 - \$1.00

S10, Unc, R-1 - \$1.00

S12, Unc, R-1 - \$1.00

S15, Unc, R-1 - \$1.00

S16, Unc, R-1 - \$1.00

S17, Unc, R-1 - \$1.00

S18, Unc, R-1 - \$1.00

Washington

S1A, XF/AU, R-1 - \$1.00

S1B, XF/AU, R-1 - \$1.00

S1C, XF/AU, R-1 - \$1.00

S1D, XF/AU, R-1 - \$1.00

S1E, XF/AU, R-1 - \$1.00

S1F, XF/AU, R-1 - \$1.00

S1G, XF/AU, R-1 - \$1.00

S2-1A/1A, Unc, R-3 - \$4.50

S2-2A/2A, Unc, R-3 - \$4.50

S2-3A/3A, Unc, R-3 - \$4.50

S2-5A/5A, Unc, R-3 - \$4.50

S2-1B/1B, Unc, R-3 - \$4.50

S2-2B/2B, Unc, R-3 - \$4.50

S2-1A/1B, Unc, R-3 - \$4.50

S2-2A/2B, Unc, R-3 - \$4.50

S2-3A/3B, Unc, R-3 - \$4.50

S2-4A/4B, Unc, R-3 - \$4.50

S2-5A/5B, Unc, R-3 - \$4.50

S3a(1) normal & S3a (2) cracked,
Unc, yellow security stock, R-4+ \$6.00
per set

S3B, AU, R-4 - \$15.00

S4B, XF/AU, R-1 - \$3.00

S4C, XF/AU, R-1 - \$3.00

S4E, XF/AU, R-1 - \$3.00

S4F, XF/AU, R-1 - \$3.00

S5, Unc, R-3 - \$4.50

S6, XF/AU, R-3 - \$4.50

S7, XF/AU, R-3 - \$4.00

S8, XF/AU, R-3 - \$4.00

S9, XF/AU, R-3 - \$3.00

S10, XF/AU, R-3 - \$3.00

S11, VF/XF, R-3 - \$7.50

S12, Unc, R-2 - \$3.00

O21 - Centennial Sales Tax Token

and card, R-5 - \$7.50

WA LOCAL

Colfax - L12Ac, Unc, R-2 - \$6.00

Colfax - L12Bb, Unc, R-2 - \$6.00

L21, Unc, R-6 Longview - \$30.00

L29B, Unc, Buchmann, R-5 - \$20.00

L37, Unc, R-6 Freda Gandler - \$30.00

L42, AU/Unc, R-3, Rainier - \$10.00

L47, Unc, R-3, Spokane 1941, \$6.00

EDITORIAL COMMENTS

Well, here we are again, another Spring is starting to take shape and coin show schedules are getting firmed up. Each time I think that the correspondence and number of events that have unfolded for the ATTS can't seem to get better, then it does. I would have to say that the last three months contained what was probably the most correspondence received of this Editors career. I heard from many members, some that have been around for a while and many that are new. What a great time I had reading all the mail. That is exactly what I have been hoping for from this organization. It is great to see such membership involvement and communication.

First I heard from Jeff McFarland our newest Life member L-126. He was very humble and honored by his nomination to life membership status. I have taken the liberty of printing a few excerpts from his correspondence.

The bio of me was very accurate. The only updating I would do, if any were ever needed is that I am a life member of the Veterans of Foreign Wars and that I teach American history at the high school level.

In American history, when we get to the era of sales tax tokens, I always tell the class about them, show them my collection, and pass around some of the more common Missouri and Oklahoma STTs. Several years ago when I had a student teacher under me, I tried to get her interested in STTs by giving her some, but I have never seen her name appear as a new member, unfortunately. I can only hope that wherever she is, she is using them in her history class.

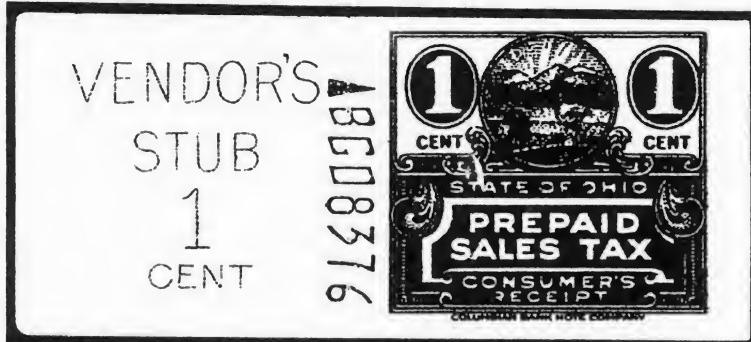
You know, if there are any of our members who are retired or have time on their hands, maybe we could hint to them to contact an American history teacher in a local school and offer to do a class presentation. Speaking as a teacher, I, and my kids, are very keen on having guest speakers who are knowledgeable on their chosen subject. Again, thank you for the nomination and thanks to the Board for my life membership. Jeff

I also heard from David Gladfelter as he pointed out an oversight on the historical Newsletter CD. The oversight carries back to the original Newsletter #010. I have included his correspondence below.

...In Jerry Schimmel's article about "Types of Ohio Prepaid Receipts" in ATTS-010. pdf, the wrong illustration was used for type C. This was a misprint in the original article and a correction was sent out to be taped over the misprint. The person whose copy you used for the CD didn't catch it... David

I have shown the corrected illustration and will make a revision to the master CD for future updates. I guess it just goes to show that no matter how carefully you prepare there will almost always be an oversight for the unknown or unforeseen. Thanks to David for this catch.

(Cut out
illustration
and tape
over
incorrect
illustration
in newsletter)



It was also pointed out by Michael Florer that there were a couple of errors on the cumulative listing for the new finds and related memorabilia. This listing will be updated and get a make-over in the next issue later this year so those corrections will be made on the master.

I noticed that on the cumulative listing of new finds and related memorabilia, every instance of issue 138 should actually be 139. Thanks a lot for making the CD of back issues of the Newsletter...I appreciate all the time and effort that had to have gone into such a task. Mike

Finally, along the same lines there are some corrections to the Honorary membership listing that was published in the last couple newsletters. Rich Hartzog points out the following information.

*While I don't claim to be fully expert, the list in the ATTS 139 of honorary members had some minor errors: H-2 DiBella; H-6 I believe this is Jerry Bates; H-8 Carter
It might be worthwhile to note that most of the people on the list have passed away. Rich*

Okay, so the correspondence previously mentioned was more about what went wrong rather than just idle chatting, but without those corrections I would have never known some of that information. I am very greatful for any input, corrections and constructive criticism since I have only been a member for 10 years and accuracy is the end goal of any Editor. Thanks to all for their correspondence and keep the letters coming.

Since my last editorial there have been many things working along the membership front. We have had several new members join due to the efforts of existing members and another article published in **CoinWorld** on March 8, 2008, pg 123. We have also added yet another Life member. I would like to congratulate Steven Kawalic on his new membership number L-496 since his conversion of his regular membership to life. I can't begin to say how happy this makes me. All of these actions point in the right direction and I am excited to think what the future holds as our organization heads into the next decade.

The amount of membership dues received and the donations already received for this year have exceeded my expectations. In addition our advertising revenues have helped to push our regular checking count to an amount that should be able to produce an entire year of the newsletter with little trouble. Our life membership account continues to grow with life conversion monies and interest under the direction of Jim Calvert, our secretary and

treasurer. We are in a strong financial position even after the "gift" from last year. I hope to have another "gift" for this year, although I am not sure what it will be. Who knows what may be in your mailbox for the holiday season!

One disappointed that has continued to haunt me is the lack of feedback from the membership about exonumia dealers who might have sales tax tokens available for sale. Are there really no dealers out there? We have four ATTS members that buy, sell and trade tokens and have been mentioned previously but nobody else has come forward to offer their sources. I hope that everyone has had the opportunity to add to their collections through the advertising that has been featured so far. I also hope to hear from the other members who sell tokens so they can take advantage of the advertising. I know other member's are still looking and there have to be more dealers with STT stock even if just part-time.

Finally, I need to address the ATTS gathering for 2008. I am looking forward to meeting members that I have never met before and reconnecting with members that I have met before, however due to unforeseen medical circumstances I have had to change the meeting date. My health has been faltering again and I have been asked to slow down by my physicians. To this end I would like to ask members to contact me and let me know if you would prefer late summer or fall for a meeting. Majority rules, even if that means I enjoy looking through my collection by myself! Please let me know and I will update with final details in the next newsletter. Thanks for your patience and understanding while I try to get the events back on track.

Sincerely, Robert W. Frye, editor (L-521)



MAVERICK TOKEN IDENTIFICATION

By Steven Kawalec L-496

I received an e-mail from our newest Life member requesting the help of the membership in finding information about the following token. Please forward any information you may have to Steven or myself and we will pass along the findings in a future Newsletter.

I came across this token on Ebay, the seller attributed it to NJ - which I doubt very much. But I bought it because I collect NJ & Tax tokens so it was a no lose situation. I couldn't find the token or ST. HELIER anywhere in the book. Do you have any info on this token, if not I was hoping you could put it in the next Newsletter and see if any members have info on it.

Steven Kawalec
P.O. Box 4281
Clifton, NJ 07012
owlprowler@aol.com



It is brass and measures 35mm square.

COCHISE COUNTY ARIZONA UPDATE

By Marsha Bonham R-597

Another letter came from Marsha Bonham, the Cochise County Arizona Treasurer. She gave me an update on what she has been doing with sales tax tokens and her state office. Her letter follows:

February 20, 2008

Dear Bob,

I can't thank you enough for the Arizona tax tokens you sent me for the Arizona County Treasurers' Conference and for my Cochise County Archives Center. As you know we dedicated the archives building February 1, 2006, the 125th Anniversary of Cochise County and inside one display case was information on tokens that you provided me and a small collection I had managed to put together. The ones you sent are far superior condition than what I had so I'm giving away mine at the conference and saving yours for the display.

I am so thankful I started planning the conference early because I had a setback for several months that involved a stay in the hospital. I'm okay but lost a lot of time.

Arizona has 15 counties and each county has elected official, one of which is County Treasurer. Each year the group holds a conference in a different county around the state and the county must plan the conference. I hosted the conference 15 years ago and now it is my turn again. All the Arizona Treasurers will attend along with some staff members and spouses. Other attendees include Arizona State Treasurer, bankers, representatives from investment firms as well as invited speakers.

I think our conference will be the best ever and I thank you again for being a part of that. The conference will take place March 25-28, 2008. After the conference I'll send you some pictures and comments of the attendees about the tokens, my staff and I are very busy planning everything and it is compounded by the fact we are a small town and have no Hilton or Convention Center to utilize. We have to do it all. Because we are a small historic town makes it more interesting, just a little challenging.

You will be thanked in the program and we will have the tax token information in the program as well. One function planned is a tour of our archives. I'm sending you a page from the program regarding tokens. The photo of the tokens came out pretty good.

My staff thanks you, Arizona Treasurers thank you and I thank you.

Sincerely,

*Marsha Bonham,
Cochise County Treasurer*

Sales Tax Tokens



During the depression, states were desperate to find new sources of revenue. Beginning with Georgia in 1929, more than thirty states enacted a sales tax during the depression. Congress also imposed a federal sales tax on a wide range of products.

If cash was critical for the states, it was even more so for their citizens. Payment of a 3% sales tax on a 10-cent purchase, gave the state an additional unearned 0.7 cent tax from rounding. People resented the sales tax enough without overpaying it.

In the spring of 1933, the business community in the city of Kewanee, Illinois began issuing "sales tax tokens" in the $\frac{1}{4}$ cent denomination to customers. The tokens were designed to provide change for partial cents resulting from the sales tax. Within a short time communities throughout Illinois followed Kewanee and issued similar tokens.

By the end of the Depression 12 states: Alabama, Arizona, Colorado, Illinois, Kansas, Louisiana, Mississippi, Missouri, New Mexico, Oklahoma, Utah and Washington had authorized the use of sales tax tokens as change for the taxes. It has been estimated that more than a billion sales tax tokens were issued. Even when some state governments such as California refused to issue sales tax tokens, many businesses issued them on their own to help their customers. Woolworth's is an example.

The federal government initially reacted with alarm because states appeared to be creating a new currency – something reserved in the Constitution to the federal government. The Department of Treasury tried to halt the growing use of tax tokens, but failed. In July 1935, President Roosevelt proposed the creation of a national one half cent and one tenth cent to meet the demand. Congress refused to act on the proposal. While still threatening legal action from time to time, the federal government effectively acquiesced to the creation of what amounted to a state currency after the President's Congressional defeat. To reduce the federal government's concerns, most sales tax tokens looked very different from the national currency in size and shape. Some were even square and others had holes in them.

Arizona's use of sales tax tokens was authorized by Chapter 77, Laws of 1935. In 1954, when Arizona's tax statutes were recodified, the entire sales tax token authorization portion was dropped from the code. Tokens were issued in 1-mill and 5-mill denominations and were originally required to be made of 95% Arizona copper from the Magma, Miami, and Phelps Dodge mines. To save cost the one mill tokens were later made of aluminum. With the approach of WWII a switch was made to zinc for the production of the one mill tokens. In 1942 even zinc was classified as a scarce war material and production of Arizona tax tokens were halted. After the war brass was used. Other states used paper, fiber and colored plastic.

The language ranged from Arizona's practical: "to make change for correct sales tax," to the politically expedient in Louisiana: "Public Welfare Tax Token" and Oklahoma: "For Old Age Assistance." The tokens of Arizona with the state seal and saguaro cactus are considered the most artistic token coined.



I hope you will all join me in wishing Marsha the best for her program as we look forward to her update on how the program turns out.

BOARD MOTIONS AND SOCIETY NEWS

The ATTS Board

- *A motion was proposed to vote on the 2007 Literary Award winner. Three articles where chosen by the President to be nominated for the award. As usual the board members are not eligible.*

The board voted, and the President will announce the findings in his quarterly letter following this article.

- *A motion was proposed to give the “gift” CD with past newsletters to new members joining prior to the publication of this Newsletter. After this point the CD will only be available for purchase.*

The motion was passed unanimously and all members who joined the ATTS prior to this issue will or should have received their copy of the Historical Newsletter CD. If your copy does not work, or if you did not receive a copy please contact the Editor. The CD's will be available for purchase from the Editor after the board votes on an appropriate sale price at a later date.

- *A motion was proposed to produce all of the supplement sheets complete through Newsletter #121 in Adobe format on CD for purchase by the club members for a price of \$8.00 in addition to offering the hard copy sheets.*

The board passed this motion and CD's have been produced with the supplement sheets, to include the color sheets in Adobe format. These can be printed as needed or reviewed on the computer as with any other CD. The CD is organized in alphabetical order by State and/or subject. All superseded supplement sheets have been removed. Please note that there are NOT any new finds and related memorabilia on this CD, it is only meant to be the supplement sheets for the M&D book. The hard copies will still be available but the price of reproduction and mailing make the CD much more cost effective at \$8.00 vs the \$16.00 for hard copies.

As a side note the Editor would like you to know that I am in the process of working on a new finds and related memorabilia CD along with any other “discovery” pieces that may not be covered by either of those references. This is being done in an effort to produce an all encompassing update. The CD noted above is meant to be an update only in the format that accompanies the M&D reference book through Newsletter #121 completed by Merlin Malehorn prior to his passing. The new CD will be for the new format updates that Monte Dean has completed and any others uncovered by member articles not covered by Monte’s articles.

A LETTER FROM OUR PRESIDENT



Dear fellow sales tax token collectors,

As I write this, everything is starting to green up here in Texas. With any luck, winter has made its last stand. Of course many of you would scoff at what we call "winter" here to begin with.

While preparing to write this letter, I reviewed the newsletters from last year and was really proud of our organization. We are a diverse group with varied interests within sales tax token collecting. There were submissions from a number of members, some with more expertise in certain areas and willing to share. My personal favorite is always Monte's new finds article. It's amazing what's out there. We just need to find it.

One of my jobs as president is awards. I am proud to announce this year's literary award winner is Ralph Harnishfeger for his recurring article, "Sales Tax Tokens Online". Ralph works hard to find these goodies and report them accurately every quarter. I like his article, but it drives me crazy to see some of the things I've missed.

As the 2007 Literary Award winner, Ralph will receive a certificate and a unique counterstamped Missouri milktop. Other articles that received votes from the board, were James Bird's "New Jersey Sales Tax", and Russ Ward's "Collecting Oddball Sales Tax Tokens". The newsletter depends on articles from as many of us as possible, so please keep those articles coming!

Please feel free to contact me at any time if you have a question, concern, comment or if I can help you in any way. You can call, write, email me or if you would like to share with other members, post at the Yahoo sales tax token group page:

<http://groups.yahoo.com/group/salestaxtokens/>

All my best,

John

The Society of Ration Token Collectors

The Society of Ration Token Collectors (SRTC) was established in 1966 to further the collecting of rationing materials and the study of rationing history in the United States and throughout the world. Members receive *The Ration Board*, a quarterly journal that includes a mix of rationing articles, membership activities, auctions of ration material, and other items of interest. Other membership benefits include a lending library, free classified advertisements, and exhibit awards.

Annual dues are only \$8.00 per year. Please contact **Thomas Smith, SRTC Secretary-Treasurer, 738 Cutlip Road, Jackson, OH 45640 USA**

E-mail tomsue@zoomnet.net

TENINO SCRIP AND WOODEN MONEY

By Darrell Luedtke, Lignadenerist

First, let's set the record straight on the pronunciation of Tenino. The elevation of Tenino is 1,090 feet and the town took its name from its elevation, or ten-nine-oh. Tenino is located in the center of southern Thurston County, Washington, within easy reach of Puget Sound, the Pacific Ocean, the Columbia River and Mount Rainier National Park. Early industry included stone quarrying and the town prospered, especially after logging companies and mills moved to the area and agriculture began to flourish.

In 1931 the nation, and Tenino, were experiencing the Great Depression and money was scarce. In Tenino the local newspaper, The Thurston County Independent, advocated in November, 1931 that scrip be used to meet the currency shortage. On December 5, 1931 the emergency struck home with the failure of the Citizens Bank of Tenino. Joel Gould from Buckley came to act as liquidator. This tied up the accounts of the depositors and the money shortage became acute. The Chamber of Commerce struck up a deal with the defunct bank to issue scrip to meet the emergency and agreed to act as the Clearing House.

The Tenino Chamber of Commerce met and agreed to issue scrip to permit the depositors to assign 25 of their bank accounts to the Chamber "during the process of liquidation or within 6 months after the reorganization of Citizens, Bank of Tenino." Don Major, publisher of the newspaper, proposed printing denominations of 25[¢] on yellow bond paper without any fancy border, \$1.00 with a fancy green border, \$5.00 with a fancy orange border and \$10.00 with a fancy blue border. It was further agreed that the scrip would be printed on engraved pieces the size of paper money then in use.

The trustees of the Chamber of Commerce at that time were Don M. Major, publisher, who was born November 6, 1896 in Centerville, Michigan, Dr. F.W. Wichman, physician, who was born April 29, 1877 in Chicago and Dr. A.H. Meyer, dentist, who was born October 8th, 1904 in Men-ill, Wisconsin. They agreed that they would each sign every piece of scrip that was issued and further agreed that they would sign according to age, so that Dr. Wichman's signature would appear first, Don Major's signature second and Dr. Meyer signature would be last.

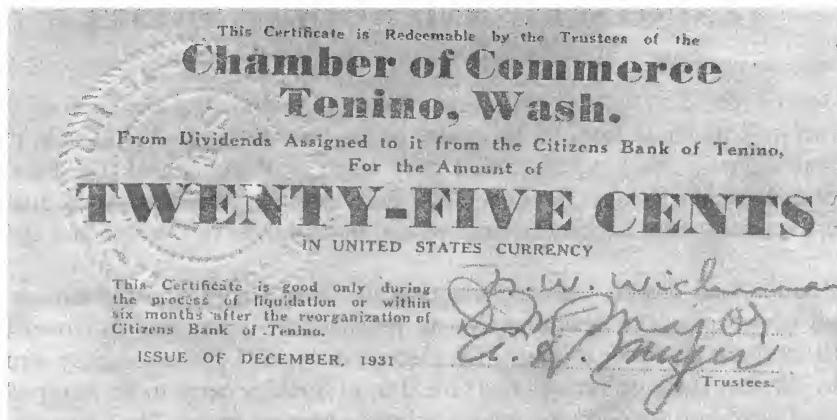
The paper scrip was printed in December, 1931 and totaled \$3,255 and this allowed the townspeople to continue business among themselves as usual, which avoided almost certain disaster. \$1,279 was circulated and eventually the Chamber redeemed \$1,079.75 of this scrip.

In December, 1931 Don Major printed novelty Christmas cards and business cards on rectangular pieces of slicewood, a new printing material, made of sheets of sitka spruce 1780th of an inch thick. Mr. Albert Batch of Seattle, prevailed upon Don Major to print the scrip on slicewood instead of paper by claiming that wooden money would gain world-wide publicity. Mr. Major printed forty 25[¢] pieces on slicewood and, as a result, became the father of wooden money in America.

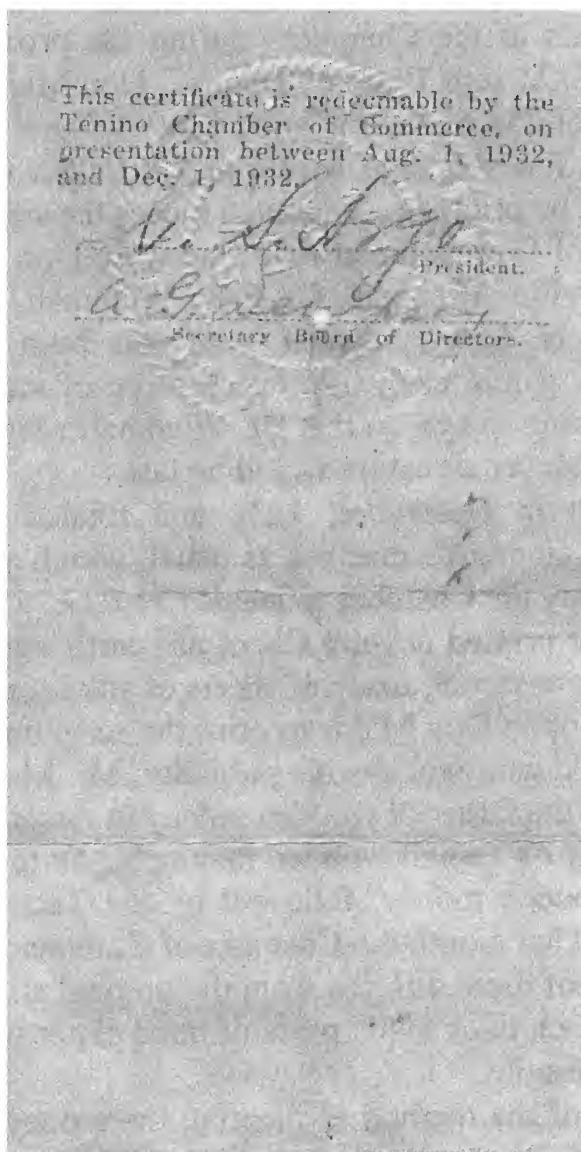
In February, 1932 the publicity of Tenino wooden money began to snowball when the old Seattle Star carried a story about the wooden money, followed by the Tacoma News-Tribune, Oregonian, Seattle P-I and other newspapers. That month the Chamber of Commerce issued 2,600 25¢ pieces, 375 50¢ pieces and 100 \$1.00 pieces, but these differed from the original slicewood in that the sprucewood was sliced approximately 1/160th inch thick and a piece of bond paper was laminated between two thin pieces of wood to make them less fragile.

In March, 1932 the notoriety of the method of meeting the money shortage with the issuance of wooden money reached the halls of Congress and on April 7, 1932 it was featured in the Congressional Record. The story of Tenino wooden money spread throughout the world and collectors flooded the Chamber of Commerce with thousands of requests and many paid a premium for the scarce pieces. Orders from collectors and souvenir hunters came in increasing demand more pieces were issued up until April, 1933. In all, \$10,308 worth of wooden money was issued, of which only about \$40 was redeemed by the Chamber of Commerce.

To this day Tenino wooden money is actively sought by lignadenerists (wooden money collectors), exonumists and token collectors. Of the original forty 250 pieces issued in December, 1931, the whereabouts of only about 15 pieces are known and you'll be lucky to find one.

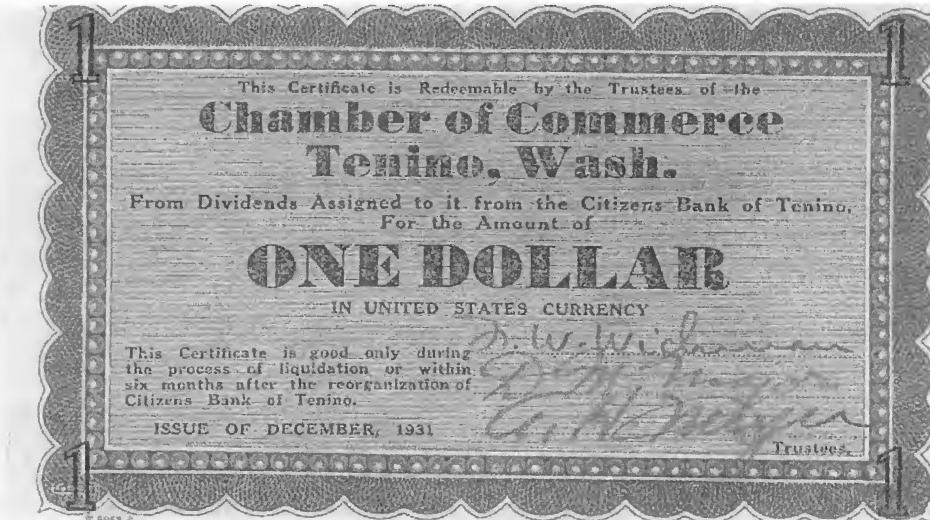


The 25 cent Tenino paper scrip was printed on yellow bond paper, bore the Chamber of Commerce seal and was signed by the trustees of the Chamber.



The reverse of the 25 d paper scrip was countersigned by the President and Secretary of the Board of

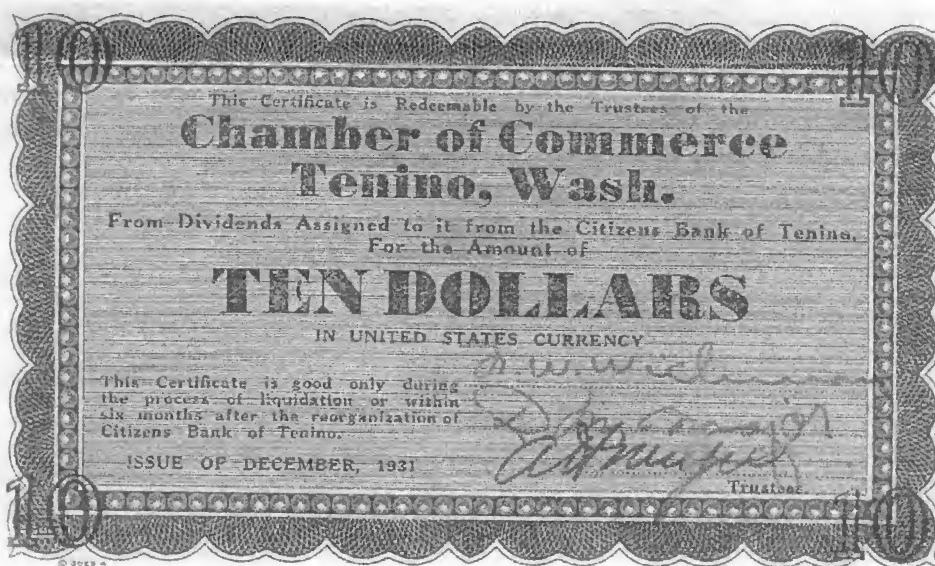
Directors of the Chamber of Commerce.



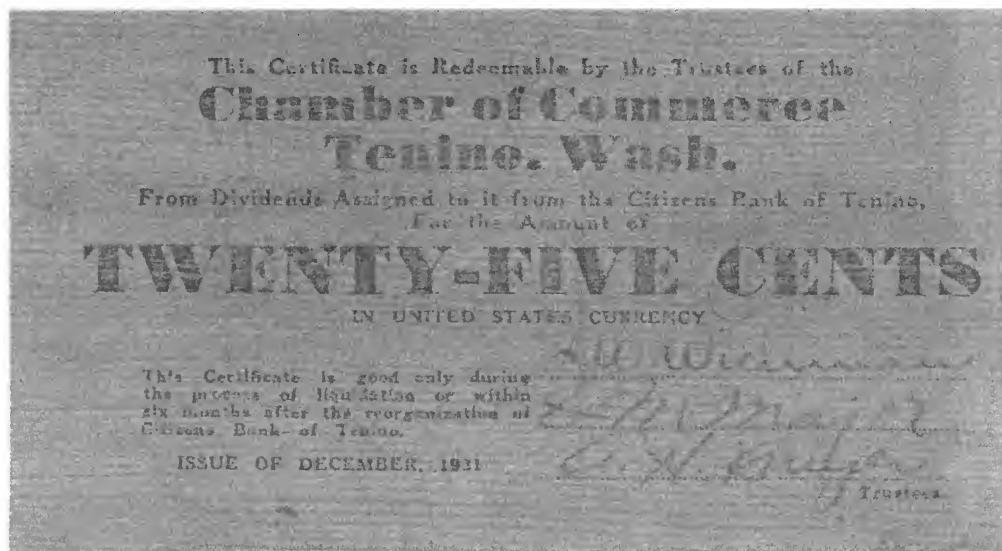
The \$1.00 paper scrip was printed with a fancy green border and background to deter counterfeiting.



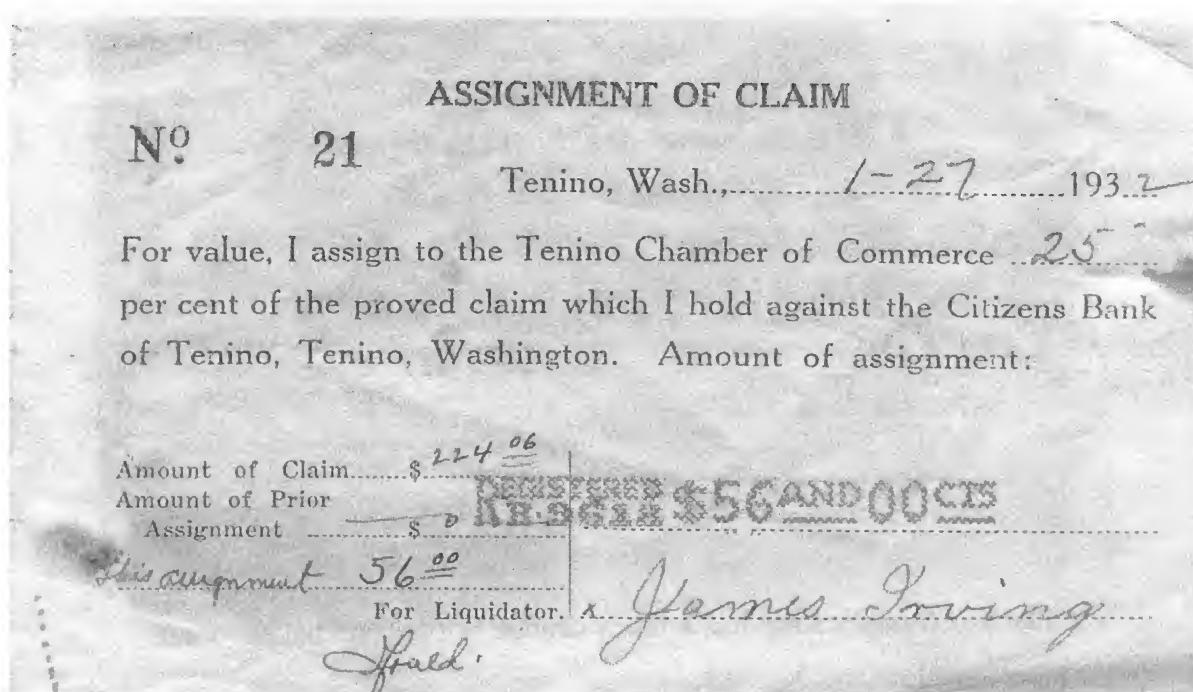
The \$5.00 paper scrip has a fancy orange border and background.



The \$10.00 paper scrip has a fancy blue border and background.



Forty pieces of scrip were printed in December, 1931 on spruce slicewood that is only 1/16 inch thick and is the same dimensions as paper money then in use. The reverse is blank.



Probably even more valuable than the Tenino paper scrip or wooden money is an "Assignment of Claim". This assignment may have been covered by both paper scrip and wooden money issued in December, 1931 because nothing was printed by the Chamber of Commerce in January, 1932 and there wasn't enough wooden money in existence to cover the assignment.



This is the old Citizen's Bank Building, purchased in the liquidation of bank with profits from the unredeemed 1932-1933 Tenino Wooden Money, by the Tenino Chamber of Commerce, Inc., Tenino, Washington

STORY OF TENINO WOODEN MONEY

Reprinted from Thurston Co. Independent Issue of Feb 19, 1965

COMPLETE STORY OF THE TENINO WOODEN MONEY

With the fading of the remnant of the old Tenino Wooden Money, a surge of interest is being displayed. The Seattle Times Magazine last month featured wooden money and this week a friend sent in a wooden nickel from Kalispell, Montana, along with an editorial from the Daily Olympian.

Collectors are showing an increased interest in the Tenino wooden money, even the paper scrip which preceded it in December, 1931. There is a continuing demand, the collector even going so far as to burglarize the Don Major home a few weeks ago to get some of his private hoard. Ordinary U. S money was ignored as the house was ransacked for collectors items,

In an effort to set the record straight the editor of the Independent and perpetrator of the scrip herewith records the history of Tenino's Wooden Money:

The Nation, and Tenino, was gripped by the Great Depression in 1931, and money was scarce. The Independent in November of that year advocated editorially that scrip be used to meet the currency shortage. Then on December 5, 1931, the matter of emergency struck home with failure of the Citizens Bank of Tenino. Joel Gould, now of Olympia, came over from Buckley to act as liquidator. This tied up the accounts of the depositors while the affairs of the defunct bank were being adjusted. Thus the shortage of money became acute.

The Tenino Chamber of Commerce met to meet the emergency and agreed to issue scrip to permit the depositors to assign 25% of their bank accounts to the Chamber. The printing press at the Independent Office was soon running just assignment forms and depositors signed for definite amounts of money within the 25% limitations. The printing of \$1.00, \$5.00 and \$0 denomination scrip was done on engraved pieces the size of paper money then in use. The 25 cent denomination was on yellow bond paper without any fancy border. Trustees of the Chamber of Commerce Committee, F.W. Wichman, D.M. Major and A.H. Meyers, signed each piece. They agreed to redeem the certificates "During the Process of Liquidation of the Citizen Bank of Tenino." This scrip printed in December, 1931 totaled \$3255, of which \$1279 was circulated. Eventually the Chamber redeemed \$1,079.75 of this scrip.

Some samples of "slicewood", a new printing material, had been received from Albert Balch of Seattle, who was promoting it for Christmas cards and other items. This was made in a special machine at Aberdeen by a man named Eckersly. Sitka spruce and PortOrford and red cedar were used. The first pieces were flimsy sheets 1/80th of an inch thick. The 25 cent pieces were sufficient to put Tenino in the wooden money business. Later the slices were sandwiched with a paper in between. One issue of a thousand even carried a "watermarked" reading "Confidence makes good; Money made of wood", which could be seen by holding it up to the light. This was supposed to guard against counterfeiting.

Blaine followed with round wooden coins of 6, 10, 25, 50 cents and dollar denominations marked "Acceptable for Mdse, 1933 ... Blaine Relief Assn." Since then a great number of places over the country have gotten out a number of wooden pieces but this writer can testify that the "Tenino Wooden Money" -was first in the field.

The publicity of Tenino Wooden Money began to snowball In February, 1932, the old Seattie Star carrying the story early that month, followed by the Tacoma News-Tribune, Oregonian, Seattle P-I and others. The Halls of Congress heard of the unique method of meeting the money shortage and in March

It was featured in the Congressional Record. Thousands of stories and comments appeared over the world in newspapers and magazines. Orders from collectors and souvenir hunters came in increasing demand and eight issues were printed thru 1932-33, mostly in 25c denominations, but also in 50c and \$1.00. In all \$10,308 worth of wooden money was issued of which about \$40 was redeemed by the Chamber of Commerce.

In April, 1936, business people used small wooden fifth cent tax tokens due to a rate shortage. Like the original wooden money, they are now quite valuable.

- By Don Major
Tenino, Wash.

OHIO ONLINE SALES TAX TOKEN DISCUSSION JULY 2005

By Lawrence LeBel R-598, Monte C. Dean R-384, John Ostendorf R-518, James Bird R-539,
Richard Johnson F-38/L-38/H-11 and Jim Calvert R-533

M & D mentions & pictures specimen overprints, punch-holes & perfs & "says there is no great premium for them". What is a good ballpark figure for them?

Lawrence

All of these are usually from Columbian Bank Note Company, of which I have all but one that I know of to have been issued. The ones with the punch holes, circles and diamonds, are by far the most common, and are even common in the "double pair" with one full pair above the other full pair. The lower denominations are probably worth no more than a few dollars each, while the higher denominations of \$3 and \$15 do deserve a premium in the \$6 to \$7 range. The less common would be those with the circular and straight punched dots perforations, the straight being COLUMBIAN BANK, and the circular being COLUMBIAN BANK NOTE CO. CHICAGO SPECIMEN in double pairs it is not unreasonable for those to hit near the \$10 mark. The ones with the red SPECIMEN overprinting are also a little tougher, but not that tough. Also in that \$3-\$5 range, at best. The only overprint that is really rare, however, is the VOID / STATE AUDITOR perforation. There are not a lot of those, and I myself would happily pay \$25 for one. There were also specimen overprints on the punch cards, but I assume from your question you are only asking about the stamps.

You should be very aware, however, that there have been a huge number of these that have come onto the market in the last two years. Prior to two-years ago almost any of these would have sold, and did sell, for much more than the prices I quote above. However someone has been able to find a large hoard, and has sold them in bulk to several dealers, who are now disposing of those finds. If you want them because you love them, the prices I quote above are probably not out of line right now, but be forewarned that if what happens with large hoard distributions on these is the same as other such tokens that have appeared over the years it is most unlikely that you will ever see your original investment again when it is time to sell. Just one example which comes to mind is the New Mexico 5 Mill black fiber sales tax token. At one time, not so many years ago, these were snapped up for \$100, and sometimes as much as \$140 each. A hoard of them were found (probably around 40 - 50) which is really not that many, but there are also not that many collectors for them. The price gradually fell in just a couple of years when that group was sold into the market, with

the last few only fetching somewhere around \$25 - \$30. Today, even with the original hoard sold out, the prices have never risen much above that \$30. So again, if you are buying them because you want them for a collection and receive pleasure from them, go ahead in the price ranges I mention, and you should not be beaten too badly. If you are buying trying to make a buck, forget it.

Last, I would also mention that the above prices are for a collector to buy ONE piece that they need for their collection. Not a whole group. Most collectors could care less about duplicates that they already have, as any one experienced knows how much of a waste of time it usually is to try and trade duplicates, and the time required to put them up for sale is not generally what they want to spend their free time doing. So if you collect them and you want one you don't have then the prices I mention are not far out of line. If you are buying a GROUP LOT, especially if there is duplication in that lot, the per piece price would be MUCH lower. Hope that helps. Any other questions I will give it a shot. **Monte**

Thanks for the info...I have been acquiring them (in groups without duplication) as I go along. I have also acquired some of the other Ohio Tax Paid's with specimen markings like Beer, Liquor & Mixed Beverages.

It seems that these specimens that I have do not date past the 1936 issue of stamps (orange safety paper stamp for sales tax stamps) issued.

The Wine Tax seems to come in both red overprint & perfing. While I do have the red overprint on several Malt beverage stamps. I hope to put them together as an exhibit some day (soon). **Lawrence**

James did an excellent job of a follow up on some of the information I provided in the previous email to this site, and he had a question about exactly what blocks or pairs there were and which blocks and pairs had what type of specimen indications. Some years back I had the opportunity to purchase a complete set of samples, still on the original card stock and still in the original sheets that all came from Columbian Bank Note Company. There were no punch cards. There were also no VOIDS / STATE AUDITOR, those, I am guessing, were actually voided by some government public official and so were not in the Columbian files. I would guess Richard Johnson would know the answer to that question.

After I purchased this set I kept a very close watch on every single Ohio (Sales Tax Stamps, not other Revenues) that hit eBay over a period of about the last 3 years that had some kind of specimen or hole punch through them as indicated by Hubbard, and then by the M&D. I kept a list of what I had next to all that appeared on eBay, hoping that I would be able to find a few more that I did not have. It never happened. To make this apparent waste of time worthwhile I kept track of how many of each appeared as well as the final selling prices. So James, I can if I find the time, give you a list of every one that I have ever seen over that period, and it is the basis for the answer I gave Lawrence as to prices, plus the forewarning about the number that have been hitting eBay, especially in the last year or so, that has seen the prices fall rather drastically of late. I can give you specifics when a single \$15 Type one with just the simple round punch, double pair, sold for \$47.68 three years ago, and that same item now being sold as a part in a lot of such items is barely breaking the \$12 - \$15 range as an entire page of such stamps. **Monte**

Your post indicating having a complete set of the specimen or punch holes...which if I understand you correctly were only done on the Columbian Bank Note Co issued items. I too am developing a list of what exists based on what I have acquired recently thus information on which ones exist is appreciated. ***Lawrence LeBel***

They are pretty much what they say. The State of Ohio had a team of auditors who would check stamp purchases against sales records and stubs. A lot of people didn't want to be bothered with the stamps so there was an opportunity for a business to build up a surplus. The auditors would find this surplus and correct the situation. Just how they did that though is a matter of conjecture. I have not seen anything to date that specifically mentions canceling stamps that way. It would have been much more practical just to destroy the overage.

Frankly I have some doubts about the authenticity of these voided stamps. I am glad to hear about the proofs that are still on the original Columbian pages. Those at least we can be sure of. Someday Monte I would love to compare notes and see if our lists match.

There is a Simpson 12 cent with 'VOID' printed on it. I assume this is their version of a specimen. There should also be a specimen, one would think, of the American 1 cent. American produced a lot of banknotes and stamps, and specimens were pretty much a standard procedure for them. ***RJ***

M&D (page 213, last paragraph) wrote ..."collectors should be forewarned that sizable hoards of Ohio receipts exist, consisting of the remaining stock of several of the issuing firms." To be sure, this does not answer how the Merrick & Reserve hoards made it to the philatelic or exonumia markets, but the fact remains that they did. ***Lawrence***

Long before the M&D was printed, and in fact long before there was an ATTS (1971) it was very well known by most Revenuer's that there were lots and lots of Columbian issues that made it to the market in strange forms. Complete sheets, receipts that had only been used in commerce with serial numbers but those without serial numbers coming from this "hoard", specimens in large quantities, printer scrap, errors, and so on. There were even many less scrupulous dealers who obtained these items and made their own "rarities". Block strips of only consumer or vendor halves, blocks with the consumer half on the left side and the vendor stub on the right side, and so on.

There has never been any indication in any of the references I have that anything like this was true when Reserve and Merrick lost their contracts on printing these receipts. There are a FEW blocks and so on from Reserve, but almost none from Merrick.

I believe your assumption that hoards came into the market on Merrick and Reserve, are simply not true. There is no such thing in existence as a "sheet" of the smaller size (Type Four) Reserve 1, 2, and 3 Cent receipts. Since these were the last receipts ever printed by anyone, if Reserve did dump extra stock into the market, there would probably be at least one of these. There is not, from any source I have ever read. Additionally, as those of you who collect these stamps well know, finding the later complete pairs of higher denominations from Merrick is one of the super tough areas of completing a set. If there was stocks of these late issued Merrick's entering the market from the printer, they have certainly never been evident on the market.

You can find Merrick and Reserve "weird things" now and again, particularly blocks of Reserve of early printing without serial numbers, but NOT from the later issues of either printer. If they sent them into the market, as you suggest, where are they. They are not common, and in most cases, quite rare, or at the very least very uncommon. I simply do not believe any printer, other than Columbian issues, had large hoards of receipts go from the printer to collectors or dealers. **Monte**

Second, where were the merchant's remaining full receipts to be redeemed by the end of June 1962; if the county courthouse then the county treasurer returned them to Columbus with a full accounting of the redemption. Otherwise if the merchant had redeemed in person in Columbus only, the merchant might have foregone the refund of his money if he say lived in Toledo. Even if they could be redeemed by mail. The weight of a booklet along with perhaps specific mailing requirements i.e. registered mail, the postage costs might have made businesses just "eat" the loss of the refund. Even if they could be redeemed at the county courthouse; the lines may have been long, the paperwork tedious & perhaps they could be redeemed on certain days within that 180 day window for redemption. **Lawrence**

The following quote is taken directly from an original copy of "OHIO SALES AND USE TAX LAWS", Department of Taxation, Stanly J. Bowers, Tax Commissioner, Division of Sales and Excise and Highway Use Taxes, J. E. Williams, Chief, January 2, 1962.

Page 8, Sec. 5739.071 Refund on unused prepaid tax receipts.

The treasurer of state, upon application filed by a vendor within one hundred eighty days after the effective date of this section, shall refund to such vendor the value of all unused prepaid tax receipts in his possession, for which he has not previously received credit, less any discount allowed said vendor in the purchase of said prepaid tax receipts. The form of application shall be prescribed by the tax commissioner and upon receipt of an application the commissioner shall certify to the auditor of the state the amount found to be due and the auditor of state shall draw a warrant for such certified amount on the treasurer of state to the applicant.

The Treasurer of state is hereby authorized to make such refunds to vendors for unused prepaid tax receipts out of any funds from which he is authorized to make refunds under the provisions of section 5739.07 of the Revised Code.

End of Quote

So there was not lines to wait in, no tedious paperwork, and no requirement what so ever for a vendor to get this refund in person. All that was required was a single application from the vendor to the Tax Commissioner, who verified that the amount claimed by the vendor was true and correct. In fact, the vendor was not even required to return the unused receipts. This is the reason that we have any of these receipts to collect today. It was not necessary to send them to the state, but they did have to be kept for a period of four years by the vendor, in case the state wanted to check the accuracy of the vendor's claim (Sec. 5739.11 Records; inspection; destruction.). **Monte**

The redeemed info in the 10 foot high pile of stuff? 65% of consumer portions redeemed by charitable organizations (M&D - page 213 per Richard Johnson).

If you are speaking of what was redeemed in the 180 day window for redemption in 1962 that would then give us even more useful info to extrapolate a possible number extant.

Lawrence

Keep in mind that almost everything in the M&D in reference to Ohio came from Richard Johnson. The M&D only covered a small percentage of the knowledge known on Ohio. The exact dollar amount I refer to, in my 10 foot pile, came from another source, and can be used to verify this 65%. I am not just taking info already known, but verifying by multiple sources, when possible, that information is correct. **Monte**

Let me throw my two cents in. First there were roughly 49 Billion receipts sold. No one knows how many went unsold and were probably destroyed. Of those approximately two thirds (by face value) were redeemed. It should also be pointed out that the redemption program didn't start until about 1939.

In recent years high value receipts have been turning up in the original boxes. Even a single booklet of 100 can provide enough specimens to pretty much satisfy the collector demand for any given receipt. So I am very hesitant to assign values or rarity.

I have for the last several years been trying to build a study collection based on the serial numbers of the receipts. This collection consists mostly of consumers halves which came away with the serial number intact. It has already shed some interesting light on the Merrick issues although a number of nagging questions remain.

I would like to enlist everyone's help on a couple of things. First who has the earliest Merrick receipt. Either a receipt stub attached to a dated bill or in some cases the booklets have a purchase date on the back. I have not seen a dated large seal Merick receipt.

Another and related question is the earliest dates for the small seal receipts. So far I have noted Columbian - June 1954, Merrick – May 1956, and Reserve - March 1957.

My last request involves the Ohio State issued punch cards. While we have a number sold for these as a group (92,293,000) I am having a hard time squeezing that number into the reported varieties. So I would like to do a check on these.

Columbian, Orange card with black serial. Does anyone actually have a card with a control letter higher than 'F'?

Columbian. Orange card with red serial. Does anyone actually have a card with a control letter higher than 'Q'? For that matter does anyone have the card with the letter 'J'?

American. Orange card. Does anyone actually have a card with the control letter 'AA'?

I think I have a good read on the rest of the cards. **RJ**



This ticket was used for Galis Lunch, Inc., 9216 Kinsman Road There is no town listed Printed by J. Poly & Sons, It is yellow cardboard with red and black ink and measures 104mm X 66mm unfortunately I own only the consumer half. **Jim**

Thanks for posting these neat items. On this meal card, I remember when you won it on eBay, beating a number of others out for it, and I know when I bid on it, I was not quite certain at that time if it was a "sales tax ticket" as we had defined, or if it was a meal ticket which had the 3 Cents sales tax paid in advance.

Looking over this piece again, and it certainly does qualify as a Related Memorabilia, at the very least, I still tend to believe that this was a card that was sold to a customer for the cost of \$1.03, including the tax, and that the punches were then made as meals or food items were purchased.

When compared to the other Ohio cards, where \$1.00 was paid and only the amount of sales tax was marked off when it was used, this is really more for the punch off of the meals, not just the tax, so it is of a different use, really.

Monte

These punch cards cost the consumer 3 cents each prepaid. Then you went around the store & made a purchase say 10c a 10c spot was punched out. You made another 15c purchase and a 5c & 10c spot was punched out. Most allowed to come another day and do the same when a total of the dollar spots were punches out then the card was canceled. No more spaces left to punch. If you wanted to make another purchase you had to buy another 3c card & start over.

Now the card shown was a private card for the place of business shown. It has eight 5c spots & six 10c spots; cup of coffee 5c one 5c spot was punched. Sandwich 15c, a 5c spot & a 10c spot was punched. Now you could come back another time and do the same. Use the card till all spots were punched. That cancelled the card. If the meal was \$1.00 the card became used up. If wanted another cup of coffee another 3 cent card was purchase. The tax was prepaid; the customer had his receipt on the back.

The Ohio tax was 3 cents on the dollar. So most all cards had some kind of arrangement of spots totaling one dollar. This kind of punch was made for small sales. Big stores used the stamps alone. **James Bird**

The information you provided was of course correct and accurate for the merchant cards that were issued prior to the state beginning its own issuance of punch cards, for lower denomination purchases, but in each instance of those known cards the card was exchanged for the 3 cents tax only.

What I read from the card Jim posted for us, was that the full \$1.03 was collected at the time of purchase, including the 3 cent tax, and the punches were not just for the amount of tax, but was for the entire purchase price at that time. It appears to me in reading this card, that the actual value of the meal or item ordered is what has been punched, not the amount of tax on that item.

In all other cases the amount punched was to indicate just the tax portion that was being used, whereas with this card it appears more likely that the entire purchase is what is being cancelled by each punch.

My contention being that this is NOT the same as the other merchant issued punch cards we are familiar with, because in all cases the amount of the tax (3 cents) is what exchanged hands when the consumer purchased the card from the merchant, but in this example it appears that the entire \$1.03 was handed over at the time of the purchase, not just the 3 cents.

I would very much like additional commentary on this issue, as I do feel it is important to verify this or find out if you think I am missing something in my opinion. **Monte**

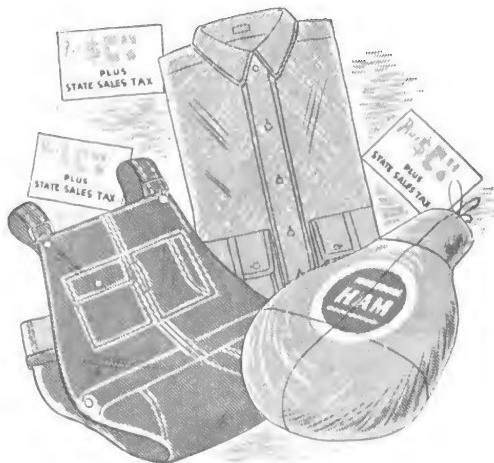
As to the Ohio meal ticket I shall bow to your expertise on what and how it was used. I was not even aware of a meal ticket program but that's part of the fascination with this collection. I keep learning every day. **Jim**

As to the Ohio card you posted, I am not dismissing it's importance by any means, as is most rightfully deserves a firm place in the Related Memorabilia category, but I do believe that the \$1.03 was what was exchanged at the time of the sale, rather than just the 3c.

It would sure have helped if there was a date on it, as it would have answered our questions almost definitely. **Monte**

HISTORICAL ADVERTISING

From Russ Ward R-492



No Sales Tax in Nebraska

★ Before 1929 only one American state levied a sales tax. Now 24 states have a general sales tax, which cost the people last year \$357,150,000. NEBRASKA LEVIES NO SALES TAX. ★ Most states adopted the sales tax on the plea of "emergency need" for more revenue. ★ NEBRASKA MET THE EMERGENCY BY REDUCING ITS COST OF GOVERNMENT. ★ Nebraska regards the sales tax as an unjust burden upon farmer, labor and industry. It adds to the cost of living, weighs most heavily upon the bread-winner, and is a nuisance to business. Nebraska's policy is "NO NEW FORMS OF TAXATION." ★ In addition to relieving industry of extra tax burdens, Nebraska has the advantages of cheap power and fuel, excellent transportation, fair and competent labor, a growing market, an extensive supply of raw materials. Write for information about industrial Nebraska's advantages.

Nebraska Offers:
No Income Tax
No Sales Tax
No Other Extra Taxes
No Bonded Debt
More Money for Living



Nebraska's constitution prohibits state bonds. Moreover, 77 of 93 counties have no bonds. Municipal debts are low, and steadily declining.

America's "White Spot"

Associated Industries of Nebraska

414 INSURANCE BLDG., LINCOLN

Time, August 22, 1938, page 13

SALES TAX TOKENS ONLINE

By Ralph Harnishfeger R-222 rharnish@lhup.edu



A somewhat unorthodox use of tax tokens included the following: "Gob Bob #12 rare copper Navaho bead from AR Tax Tokens". This lot caught someone's attention and sold to the highest of two bids at \$9.99 on January 13th.



An interesting lot was for a Vintage Metal Pennsylvania Sales Tax Cash Box, the box was originally auctioned on January 10, 2008 and received no bids, but was later relisted and sold to Monte Dean, maybe he will be able to dig up some information about this box for an article.

What was described as "huge lot of 590+ Washington State Sales Tax Tokens" brought out 12 bids and closed January 10th for \$56.11. The picture showed a large pile of tokens of varying colors.

L.A. McLain, Tenino Washington 1/5th cent wood token , L79, sold for \$51.00 on January 3 to the highest of 7 bids.

1933 Pontiac, IL Provisional 1/4 cent on red paper with small faults, unlisted, fetched \$44.00 on February 3rd. with 7 bids.

Tenino, WA Campbell and Campbell wood red tax token attracted 4 bids and sold for \$43.99 on January 22nd.

St. Anne, IL in copper had 4 bids, sold on February 25 for \$20.50.

Missouri Counterstamp CS120, R8, attracted 7 bids and sold for \$16.09 on March 01.

A lot of "75 Oklahoma tax tokens" attracted 15 bids and sold for \$16.25 on January 15th. The next day a group of "100 Missouri tokens, red plastic mill" sold for \$15.50 with 5 bids.

At least 7 lots of 300+ Missouri tokens plus some WWII blue and red points (mills) were sold in January. The prices remained relatively stable for most of these which sold in the \$12.50-15.50 range.

A lot of five Alabama tax tokens, in 2x2 flips sold to a single bid for \$11.95 on February 22.

A lot described as 220+ Missouri Zinc tax tokens from the 1930's brought \$2.99 with a \$9 shipping charge to a single bidder, this sale closed January 7th.

50 assorted tax tokens had 9 bids and sold on February 17 for \$31.00.

Seattle, WA Buchman Howe 1935 token, had 3 bids and closed January 15th at \$11.27.

Seattle, WA Farwest Lithograph token, sold for \$10.29 with 4 bids closing on January 15.

50 Oklahoma tax tokens in original wrapper had just one bid and sold for \$9.95 on January 20th.

A lot of 4 Louisiana tax tokens, in 2x2 holders sold on February 22 for \$7.95 to the lone bidder.

A lot described as Over 4,900 tokens, Cherry Pickers Dream Lot, No Reserve was sold on February 18, 2008 for a final bid of 224.50 with 16 bids cast.



Wilbur, WA Commercial Club 1935 Sales tax token had 12 bids and sold on January 16th. for \$76.55.



A Bremerton, WA, Bremerton Drug 1 cent paper token from 1935, previously unknown, attracted 6 bids and sold for \$39.88 on February 3rd.

Virginia, IL L102, R7 token had 14 bids and sold for \$36.00 on March 1.

Large lots of Missouri sales tax tokens sold in January. One of 300+ tokens had 10 bids and sold for \$36.00 on January 21. Another with appx. 300 tokens (metal) had 7 bids and brought \$25.01 on January 16th.

Centralia, WA Pioneer days depression tax token found a buyer on January 3rd. for \$26.25. There were 3 bids on this item.

A lot described as "tax tokens, Oklahoma, approx. 275 tokens 1930's/40's, nice was bought by the lone bidder at \$21.99 with \$6 shipping.

A token listed as "The Billiard Academy" maverick one cent War Tax Token had 3 bids and closed at \$11.11 on February 17th. The Billiard Academy was raised on the front of the token pictured in the listing, no reverse photo was shown according to my records.

In addition to the above higher priced Illinois items the following IL provisional's were listed on Ebay this past quarter, most sold.

El Paso, IL \$12.00 with 4 bids, closed January 16.

Herrin, IL M5, R4 had 8 bids and sold for \$7.05 on March 1.

Moline, IL \$5.50 with 3 bids, closed February 18th.

Kankakee, IL \$4.99 with 1 bid on February 28th. Same L49, R4 at \$4.93 with 3 bids on March 1.

Jackson County, IL I45, R5 sold for \$3.30 with 4 bids, February 24th.

New Boston, IL L68, R2 had 3 bids, sold for \$3.25 on March 01.

Rock Island IL \$1.99 on January 4th.

Anna IL, no bids received at \$4.99 with an additional \$3 shipping. Closed March 9th.



Tenino, WA Wood Sales Tax Token Jack Horner attracted 8 bids and closed January 15th at a very respectable price of \$112.49.



Newberry's North Carolina Private Sales Tax failed to get any bids and closed March 16th. The asking price was \$59.99 + \$7.00 postage.



An interesting Anti-Sales Tax pin-back button which has not yet closed on eBay as of March 11, 2008.



Nebraska White Spot, NE-02, R8 rarity, sold on February 3rd for \$23.38 with 7 bids.

Many dozens of lots of tax tokens offering from a single to 10-100 or more very common tokens continue to be listed but remained unsold during this quarter.



TRADING POST

WANTED: Your classified ad. Each member is entitled to a free ad in each issue. Your ad can be run in more than one issue if you let the editor know. The editor reserves the right to publish ads relative to space limitations. New ads will receive first priority over continuing ads.

United States Sales Tax Tokens and Stamps: A History and Catalog, M.K. Malehorn and T. Davenport, \$39.95 (member price) +\$3.50 Postage and Handling, from Turtle Hill Book Co., P.O. Box 265, Bryantown, MD 20617. Non-member price \$49.95 + Postage and Handling.

ATTS Catalog Supplement Pages: There are 96 supplement pages, 20 are printed both sides, the balance are single sided. There are also 3 color pages. A complete set is \$16.00 ppd, just black and white for \$12.50 ppd or just color sheets for \$4.50 ppd. The same supplements are available on CD for \$8.00 ppd, including color and black and white in Adobe format. Please contact the Editor.

Wanted Personal tokens and overprints issued by Jerry Bates, Jerry Schimmel and other numismatists. Pete Smith, 2424 4th Street NE, Minneapolis, MN 55418. E-mail petesmith_158@msn.com"

Litchfield or Paris Illinois ¼ cent Chamber of Commerce tax token. \$3 each plus stamp.
Leo Schiltz, 196 Crestview Lane, Dyer, In 46311

Collector needs the following Illinois provisional's to compete collection. Moline L62A, L63Ac, L63Bb, L63-Bc, Rock Island L88Ab, L88Ba. Also needs most of the Illinois paper issues. Don Thannen, 2213 Grey Stone Drive, Springfield, IL 62704 or e-mail ddthannen@sbcglobal.net

Errors Wanted on tax tokens or any kind of tokens. I have many Minnesota pinball token errors to sell or trade (struck-over other tokens) Joe Steger, phone 330-762-7684 or e-mail: STEGER6@SBCGLOBAL.net

Tokens for Sale: NRA member tokens made of tan & red fiber -\$ 7.00 for the pair. Canada meat viande ration ww2 blue fiber token \$ 2.00 each. 1973 IL bicentennial medal depicting Native American "Iliniwek" in original packing \$ 5.00. \$ 1.00 shipping, optional insurance add \$1.35. Steven Kawalec P.O. Box 4281 Clifton, NJ 07012 owlprowler@aol.com

Photo's needed of rare and unique pieces for new catalogue. Please write or e-mail first so I can let you know the details. All contributions given credit. Monte C. Dean, #3-11th Ave S.W., Rochester, MN 55902. E-mail moxking@aol.com

Wanted: Casino chips from anywhere. Buying 1 to 1000. Check your top drawer and jewelry box. Call Pete at 631-584-3790 or qualpete@aol.com

Trying to locate supplement sheets # 52, 62 and 64. Anyone who has one or all of these and can get me a copy, I will pay all expenses. Jim Calvert jnlcalvert@gmail.com

Out-of-Print Booklets For Sale: *U.S. State-Issued Sales Tax Tokens* 2nd edition by Jerry F. Schimmel (1980), formerly owned by Douglas G. Borden, ink mark and rubber stamps on front cover, staples removed, punched for 3-ring binder, pages clean, \$5.00. *Sales Tax Token Prices* by Jerry F. Schimmel (1989), clean, \$2.00. Only one copy of each available. All prices are postpaid. Cash, Pay Pal, or personal check accepted. Michael Florer, 30 South Confederate Avenue, Gettysburg, PA 17325-7107 or mrflorer@comcast.net



FINANCIAL REPORT

Dec 1, 2007 – February 29, 2008

Checking Account

| | | | |
|-------------------------|------------------|---------------------------------|-------------------|
| Balance 12/01/07 | \$ 783.19 | Balance 02/01/08 | \$ 910.83 |
| Expenses (12/1-12/31) | \$ 300.00 | Expenses (02/01-02/29) | \$ 18.30 |
| Income (12/1-12/31) | \$ 55.00 | Income (02/01-2/29) | \$ 293.50 |
| Balance 01/01/08 | \$ 538.19 | Closing Balance 02/29/08 | \$ 1186.03 |
| Expenses (01/01-01/31) | \$ 9.36 | | |
| Income (01/01-01/31) | \$ 382.00 | | |

Savings Account

| | |
|---------------------------------|-------------------|
| Balance 12/01/07 | \$ 4232.85 |
| Interest (12/01-02/29) | \$ 5.35 |
| Life Membership Conversion | \$ 160.00 |
| Closing Balance 02/29/08 | \$ 4408.24 |



The balance for February covers the cost of the last newsletter and project "Gift". As usual, this report does not include the cost of this newsletter because that cost can't be known until after this statement is made.

DONATIONS: Thank you to James Drenon, John Lamkin, Albert Albright, Donal Koontz, Richard Blaylock, Richard Lane, Pascal Brock, Donald Tahnnen, Clarence Glenn and Jeff McFarland for their donations this year. All the donations are appreciated very much and help keep us from needing to raise the dues even with increased postal rates and coping costs. Life members, it is okay if you want to make a donation.

ORGANIZATIONAL REPORT

December 1, 2007 — February 29, 2008

NEW MEMBERS: James Ball, Jim Vanek, Stephen Skye, Harold Thomas, William Murphy Jr., Gene Wood and John Denham

DROPS: None

Lifetime Membership Conversion:
Steven Kawalic

REINSTATEMENTS: George Condor

MEMBERSHIP (February 29) 120

ATTS GENERAL INFORMATION

The ATTS Newsletter is the official quarterly publication of the American Tax Token Society and it is mailed from Lenexa, Kansas, USA as a first class mailing. The newsletter is published for its members. Copies of the newsletter are available to schools, universities, museums and other educational or related organizations upon request. The request must be made in writing on the organizational letterhead and signed by a legal representative of that organization.

The opinions expressed in this newsletter are those of the authors of each specific article. Those opinions may not reflect the same opinions of the editor or other society officers.

The society's officer's serve without compensation of any kind other than direct expenses incurred when conducting official society business.

The American Tax Token Society is a not-for-profit, tax-exempt, educational and research social club. The ATTS is registered as a 501(c)(3) organization under the IRS guidelines. All donations are tax-deductible subject to IRS guidelines.

Portions of the newsletter may be reprinted but permission from the society and/or the original author must be obtained in writing, however excerpts may be reprinted without permission. Articles reprinted from sources outside of the ATTS must have permission from the original source.

Articles, news, information and general education materials are always being sought for publication. Send your submissions to the editor. If the article is from a source other than the submitter then please include all the information necessary so that the editor can obtain permission to reprint the article. If we can't get permission we can't print the article! No payment of any kind is given for any article submitted or published.

Information about membership, address changes, dues and donations should be addressed to the club secretary-treasurer. Membership dues are \$10 (U.S. addresses only), \$10 (U.S.) for Canadian addresses and \$15 (U.S.) for the U.K. and Europe. Write for additional rates depending on the country. Lifetime membership dues are \$160 (U.S. addresses only), \$180 (U.S.) for Canadian addresses and \$300 (U.S.) for U.K. and Europe. The membership calendar year begins in January.

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ATTS NEWSLETTER

Official Quarterly Publication of
The American Tax Token Society
Robert Frye, *Editor*; P. O. Box 14514
Lenexa, KS 66285-0514

ATTS NEWSLETTER



Apr - June 2008

Volume 38, Issue 2

#141

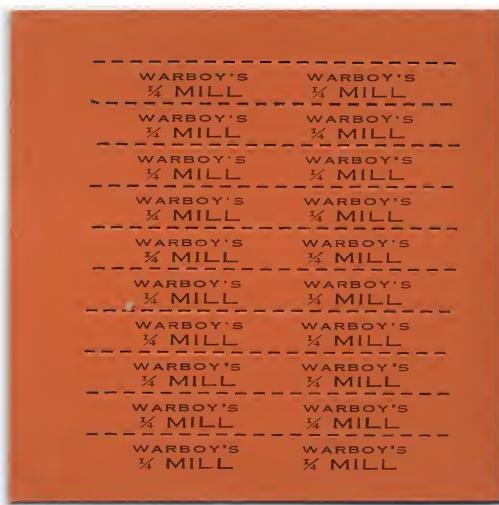


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Frye Tax Token Sale #4

bob@taxtoken.org - Ph. 816.516.1110

Catalog numbers taken from *United States Sales Tax Tokens and Stamps: A History and Catalog* by Malehorn and Davenport. This is a partial listing; request a full listing via e-mail or regular postal mail. Most tokens are available in multiples. All tokens guaranteed genuine & correctly attributed. Sales made in the order received. Any money received for tokens not available is returned promptly. Include \$2.00 for postage and add \$1.50 for insurance if desired. Money order, check or PayPal.

Robert Frye - PO Box 14514, Lenexa KS 66285

IL Provisional rolls wrapped by George MaGee, Jr

L2, Arcola, 50 Unc, R-1 - \$20.00
L18 Carbondale, 50 Unc, R-1 - \$20.00 unsearched
L20, Chandlerville, 50 XF/AU, R-2 - \$25.00
L22, Charleston, 25 Unc, R-1 - \$15.00
L39, Galva, 50 Unc, R-1 - \$20.00
L46A, Jacksonville, 50 XF, R-1 - \$25.00
L46B, Jacksonville, 50 XF, R-1 - \$20.00
L46C, Jacksonville, 50 XF, R-1 - \$20.00
L50, Keithsburg, 25 Unc, R-3 - \$20.00
L54A, LaSalle, 50 AU/Unc, R-3 - \$35.00
L55, Litchfield, 50 Unc, R-1 - \$20.00
L62, Mercer Co, 50 XF/AU, R-1, \$20.00 unsearched
L69, Paris, 50 Unc, R-2 - \$30.00
L87, Rock Island, 25 AU/Unc, R-1 - \$15.00 unsearched
L88, Rock Island, 50 AU/Unc, R-1 - \$20.00 unsearched
L96, St. Anne, 25 AU, R-2 - \$25.00

IL LOCAL

Beardstown, L5, XF, R-5 - \$25.00
Bunker Hill - L6, XF, R-4 - \$5.00
Cambridge - L8, Unc, R-3 - \$4.00
L43A, AU, R-4 - \$7.50
L43B, AU, R-4 - \$7.50
L43D, AU, R-4 - \$10.00
L43E, AU, R-4 - \$7.50
L43F, AU, R-4++, 3 available - \$25.00
L43Ga, AU, R-4 - \$15.00
L43Gb, AU, R-4+ - \$17.50
L43Gc, AU, R-4+ - \$17.50
Jackson Co. - L45, Unc, R-5 - \$5.00
Jacksonville L46A,B & C **Sets** for \$4.50
Jasper Co.- L47, AU, R-5 - \$10.00
Kankakee - L49A, Unc, R-4 - \$7.50
Kankakee - L49B, Unc, R-4 - \$7.50
L53, Unc, R-5 - LaMoille \$15.00
L53cs5, Unc, R-9 - LaMoille \$85.00
LaSalle -L54A, AU, R-3 - \$6.00
LaSalle -L54B, AU, R-3+ - \$7.50
Mattoon - L59A, XF, R-4+ - \$9.00
Mattoon - L59B, XF, R-4 - \$7.50
Mt. Olive - L66, Unc, R-4 \$6.00
New Boston – L67, AU+, R-2 - \$4.50
Pinckneyville -L74A, XF, R-9 - \$45.00
Pinckneyville -L74B, XF, R-3 - \$45.00
Pinckneyville -L74C, XF, R-7 - \$17.50
Pinckneyville -L79A, XF, R-9 - \$45.00
Roanoke – L86, AU/Unc, R-2 - \$7.50
Rossville - L89, AU, R-5 - \$15.00
Virginia, L102, R-7 XF/AU - \$75.00

Randolph County Reprint

O1a-cs7, R-5 - \$3.50
O1b, R-7 - \$10.00
O1b-cs7, R-8 - \$25.00
Herrin - M5, AU, R-4 - \$12.50

Illinois

S1A, Retailer's, Unc, R-4 - \$4.50
S1B, Retailer's, Unc, R-4+ - \$6.50
S2A, Retailers', Unc, R-1 - \$1.00
S2B, Retailers', Unc, R-1 - \$1.00
S4, sq alum, Unc, R-1 - \$1.00

Alabama

S18, Unc, R-7 - \$10.00

Kentucky

Pattern Token one of five known - \$150.00 or Trade
L3 & L4 Arctic Ice Set, R-5, AU/Unc 5c & 10c \$5.00 set

Rolls of 50 wrapped by George MaGee, Jr

L3, Arctic Ice 5c, Unc, R-5 - \$75.00
L4, Arctic Ice 10c, Unc, R-5 - \$75.00

Michigan

L1A, L1B & L1C, R-4, Unc, Grand Rapids, \$6.50 set

Missouri

S1, S3, S5 & S6, Unc, R-1, \$2.50 set

These are not your ordinary zinc tokens, they are
UNCIRCULATED MS-65+ or your money back!!!

S7, Unc, R-1 - \$3.00

S8, Unc, R-1 - \$3.00

S9, Unc, R-1 - \$3.00

Nebraska

O-2, Silver/Black, AU/Unc, R-8 - \$25.00 or trade
New Mexico

S3, XF, R-5 - \$15.00

S3, Unc, R-5 - \$17.50

Ohio

Evergreen Café 3c punch-card canceled & used - \$6.00
S260a pad - \$7.50

Oklahoma

S13, XF/AU, R-7 - \$35.00

S17, AU, R-4 - \$7.50

Washington

S3a(1) normal & S3a (2) cracked, Unc, yellow security
stock, R-4+ \$6.00 per set

S3B, AU, R-4 - \$15.00

O21 - Centennial Sales Tax Token and card, R-5 - \$7.50

WA LOCAL

Cathlamet - L3, Unc, white, R-6 - \$12.50

Cathlamet - L4, Unc, red, R-6 - \$12.50

Cathlamet - L5, Unc, violet, R-6 - \$12.50

Cathlamet - L6, Unc, green, R-6 - \$12.50

Colfax - L12Ac, Unc, pale grn, R-2 - \$6.00

Colfax - L12Ba, Unc, pale grn, R-2 - \$6.00

Colfax - L12Bb, Unc, pale grn, R-2 - \$6.00

L21, Unc, R-6 Longview - \$30.00

L27B, AU, Brehm's, R-7 - \$7.50

L29A, Unc, Buchmann – Strip of 5, R-5 - \$20.00

L29B, Unc, Buchmann, R-5 - \$20.00

L33B, AU, G.O. Guy, R-5 - \$6.00

L34A, Unc, Mecca – Strip of 5, R-5 - \$20.00

L34B, AU, Mecca, R-5 - \$6.00

L35A, Unc, Neupert – Strip of 5, R-6 - \$25.00

L35B, AU, Neupert, R-6 - \$7.50

L37, Unc, R-6 Freda Gandler - \$30.00

L42, AU/Unc, R-3, Rainier - \$10.00

L43, Unc, R-2, Rhodes - \$4.50

L47, Unc, R-3, Spokane 1941, \$6.00

Stevenson - L48, XF, red, R-6 - \$10.00

EDITORIAL COMMENTS

As you receive this newsletter you will note that it has arrived several weeks late. Unfortunately my ability to commit to two or three days every three months has increasingly become more difficult. I seem to have lost much of the motivation and certainly much of my free time that I had 10 years ago when I started my membership with the ATTS. I know we all go through these cycles in our lives but I have been unable to shake this one for quite some time. It has become apparent to me that my own personal issues are interfering with the well being of the society.

There are several members who requested library materials or other club items, and even a few who placed orders for tokens from me directly that have suffered by my procrastination and overworked lifestyle. For this I take full responsibility, and I apologize personally to anyone who I may have offended, but please do not let it be a reflection of the society. I will make every attempt to reconcile and complete those requests within the month of July if they have not already been handled prior to the receipt of this newsletter.

Children going to college, car repairs, health issues, the expansion of my wife's company, and a recent house fire have all contributed to my depression and lack of time to spend on any outside interests. In re-prioritizing my life I just don't see a fit for this hobby or any other for that matter. I am undecided if I will sell off my tokens, but I have both mass accumulations for selling purposes and my own personal collection. If I choose to sell parts of the collection through the newsletter over the next few months I will have a percentage of the proceeds donated to the ATTS. I still dearly love the organization and all of its members, let the never be mistaken, but rather than hurting the ATTS' reputation I would prefer to step aside. I can't have my own personal issues clouding the reputation of the organization and risking the longevity of its membership.

Unfortunately the cost of living (along with everything else) has skyrocketed and interest in a national meeting was almost none, so that endeavor has been abandoned for now. The long and short of it means that I need to spend more time with my family and that is why I have decided to conclude my run as Editor at the end of my term (Dec 2009) or sooner if a suitable replacement can be found. At this time I have lost much of my interest in the hobby and have found it incredibly difficult to concentrate on getting things accomplished, whether voluntary or necessary.

We have had several members who did not renew again this year as always happens, so I hope that some of the following bits of good news and publicity will help to ease members minds about the future of the ATTS and other organizations like it. I wanted to thank our sister organization the Society of Ration Token Collectors (SRTC) for their publication of our club information in their newsletter **Ration Board**, Vol. 41, Number 2 this past quarter. We hope to welcome more members into both clubs through this cooperative effort.

In case anyone missed it there was an article in **Coin World** on New Mexico tokens, currency, coins and medallions featuring photos of the New Mexico state issued aluminum one mill and copper five mill tokens. Since the last newsletter we also had a little publicity help from the New York office of the Associated Press. We received an inquiry for sales tax token photos for use in a piece on reader questions. The letter from the AP office is shown below:

Hello,

My name is Liz Schultz, I am a photo editor at the Associated Press in New York. We have a weekly Q&A column called "Ask AP" and this week there is a question about "mill" coins. Believe it or not, we don't have a single photo of a sales tax token in our photo archive. I was hoping I might use one from your site.

I see that on your catalog page, you have a number of examples of tax tokens. If these photos belong to you, would it be possible for me to use one to go with the column? If so, would you please reply to this email in the affirmative and send it back as soon as possible?

Many thanks, Liz Schultz



They chose a photo of the Alabama S-5 token shown above.

The story was picked up by most of the large name newspapers including the **Washington Post** and the **New York Times**. I always love the chance to get national media attention, our trade papers are great but to be picked up in prime media for all readers to see was a great boost.

There are many great positives about this society and its members, I am very happy to have seen it grow over the last few years. There is a great future and I hope that at some point in my life I can return to the hobby and dedicate the time and energy to it that it deserves. We lost several members through non-renewal again but we have many new members that need assistance and guidance. I have not been replaced yet and my term is not over so please keep those materials coming for future newsletters. Have a great remainder of summer the fall will be here before we know it.

Sincerely, Robert W. Frye, editor (L-521)



MAVERICK TOKEN IDENTIFIED

By Louis Alfano L-216 and Harold Don Allen F-30, L-30



Though I no longer actively collect, I still have an interest in all kinds of unusual tax items, so Steven's article in the latest ATTS Newsletter immediately caught my eye. Somehow, as soon as I saw it, I thought "British." So I got on the Internet and queried "St Helier" and "wheat." Sure enough St. Helier is the chief town of JERSEY in the Channel Islands (not NEW Jersey), and wheat is one of the principal crops of Jersey. I thus conclude that Steven's token is indicative of a tax or fee paid for permission to grow wheat.

Maybe someone can further research this item. I hope this information is helpful.

Best regards, Louis Alfano

Let me introduce myself – looking at an album of old membership cards – as ATTS founding member F-30 (1971) and life member L-30 (1977). I very much like the group, and it's been a long time!

I'm delighted if I can be of some use to the society, and to one of the members – so let me assure you that your most interesting maverick is indeed a Jersey Token – but not New Jersey. At a glance, its appearance is NOT American, and I'd have guessed UK, or perhaps South African, Australian, or New Zealand. I collect world tokens of broadly "good-for" types, and lettering and wording strongly suggest England, but the St. Helier pinpoints it as the English Channel island of Jersey, off the French coast. (Jersey was occupied by the Germans during World War II).

It (Jersey) is distinctly British, on its own terms, and has distinctive coins and paper money to this day. Your token appears to be some exotic sort of tax receipt – "Revenue Paid" – A permit to market wheat through the states (state of Jersey) food store – although why it wasn't paper I cannot imagine. Now, the English like their local history, and Jersey has a long local history... the Nova Caesarea on my Rutgers graduate degree means New Caesarea – an allusion to Jersey and to Roman times! So if you were to write to – or even visit- the historical society, library, or web-site in St. Helier, Jersey, Channel Islands, they might well assist.

Cordially, Don Allen

A LETTER FROM OUR PRESIDENT



Dear fellow sales tax token collectors,

This letter is a tough one to write. I was just informed that our editor, Bob Frye, has decided to resign at the end of his term (Dec 2009) or sooner if we can find a replacement. Bob has done a fantastic job as our editor. I really hate to see him leave the position; but I understand that numerous other commitments have forced him to make this decision. Bob simply doesn't believe in doing a second-rate job. I respect Bob, the job he's done, and the decision he has had to make.

Bob's shoes will be tough to fill, but the society has to have a good editor to get the newsletter out. As president, I can appoint a replacement editor, with concurrence of the remainder of the board. So in plain English, we need a volunteer. You don't have to be an expert; you just need to be someone that cares enough about the society to ensure we get our quarterly newsletter out. The rest of the board members will help in any way to see you succeed. Please email me if interested.

The society has been through a lot of ups and downs over its 37 years. We will persevere. Our next editor will need help. The best way to help him will be to provide material for the newsletter. Please consider this a direct appeal to the membership to step up and submit an article or two.

Please feel free to contact me at any time if you have a question, concern, comment or if I can help you in any way. You can call, write, email me or if you would like to share with other members, post at the Yahoo sales tax token group page:

<http://groups.yahoo.com/group/salestaxtokens/>

All my best,

John

The Society of Ration Token Collectors

The Society of Ration Token Collectors (SRTC) was established in 1966 to further the collecting of rationing materials and the study of rationing history in the United States and throughout the world. Members receive *The Ration Board*, a quarterly journal that includes a mix of rationing articles, membership activities, auctions of ration material, and other items of interest. Other membership benefits include a lending library, free classified advertisements, and exhibit awards.

Annual dues are only \$8.00 per year. Please contact **Thomas Smith, SRTC Secretary-Treasurer, 738 Cutlip Road, Jackson, OH 45640 USA**

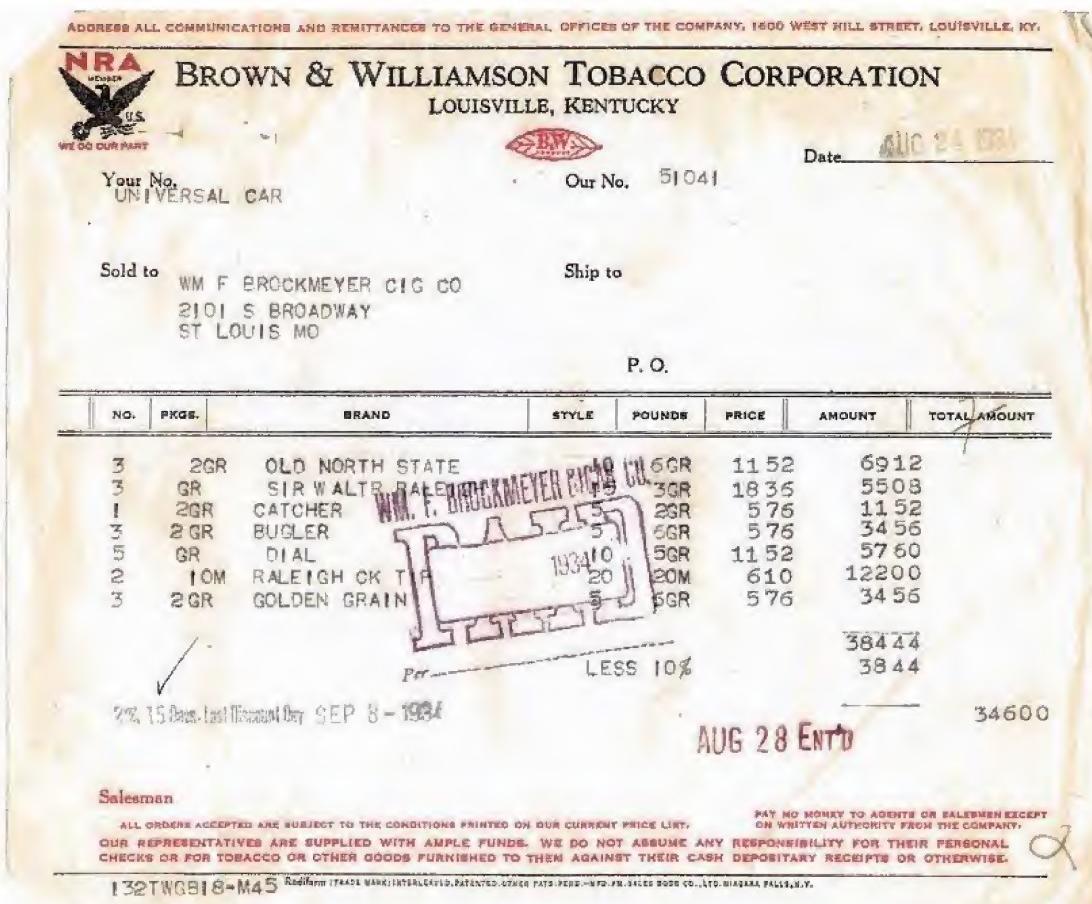
E-mail tomsue@zoomnet.net

MEMBER FINDS

By Scott A McClung R-519 and Frank Binder R-506



This item was sent by Scott and shows the taxation breakdown for the Tax Commission of the state of Washington for period ending 1935.



Frank Binder provided this receipt that clearly shows no sales tax charged as of the date August 24th, 1934 for the state of Kentucky.

NO PAYMENT
(EXCEPT AT THIS OFFICE)
OR ADVANCES OF ANY
NATURE ON OUR
ACCOUNT ARE AUTHORIZED
EXCEPT ON OUR
WRITTEN ORDER

WE ALLOW A
DISCOUNT OF 2% FOR
CASH IN 10 DAYS
FROM DATE OF BILL

United States Tobacco Company

1107 Broadway, New York, N.Y., U.S.A.

SOLD TO

ORDER NO. 20296

WM. F. BROCKMEYER CIGAR CO
2101 SOUTH BROADWAY
ST LOUIS MISSOURI

SHIPPED FROM
RICHMOND, VA.

DATE OCT - 3 1934



| SHIPPED TO | | TERMS: CASH - PAYABLE IN NEW YORK EXCHANGE | | | ENTERED | ORDER OF | ROUTE |
|--------------|-----------------------------------|--|-----------|-------|---------|--------------|-------|
| NO. BOXES | QUANTITY CONTAINED IN EACH BOX | BRAND NAME | STYLE | PRICE | AMOUNT | C&O % SOU | |
| 3 | 12 DOZ | DILLS BEST RUB | 15CPKTTIN | 1 53 | 55 08 | | |
| 2 | 12 DOZ | MODEL | 10C PCH | 96 | 23 04 | | |
| | | | | | 78 12 | | |
| | | | JCT 10 | 10% | 7 81 | 70 31 | |
| | | | | | | OCT - 5 1934 | |

Frank Binder provided this receipt that clearly shows no sales tax charged as of the date October 3rd, 1934 sold from New York, shipped through Virginia and sold to Missouri.

MEMBER LETTER

By Les Albright R-188

This year, 2008, I have been passing out 1935 tax tokens from Washington State. I give them to people who help me get in and out of the car, buildings, etc. I have given out over 500 tokens. I tell them that sales tax was 2% in 1935 and now it is nearly 10%. That the hole in the token was so they would fit on a spindle, because there was no room in the change drawer. They are made of aluminum so we could get an aluminum factory in the state.

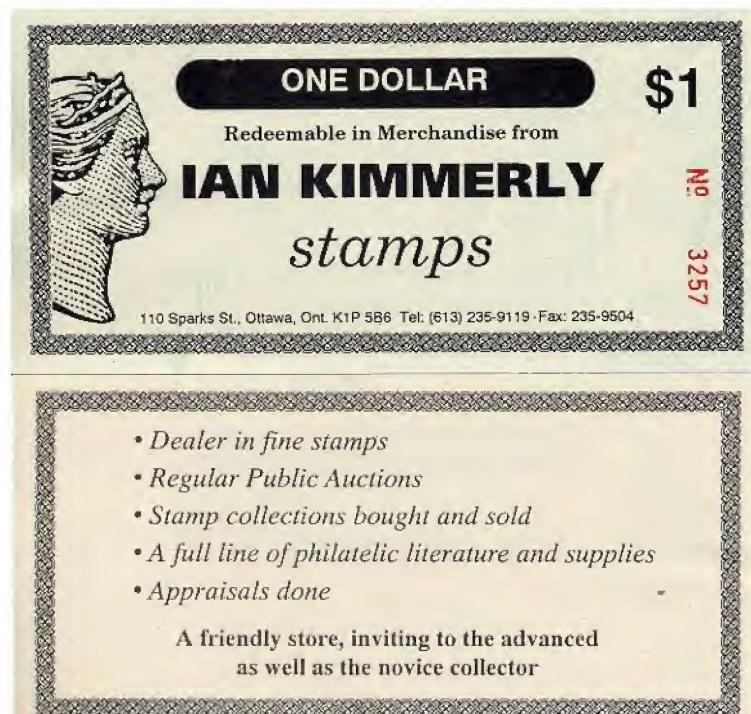
Of the 500 plus that I have given out only 25 people knew what they were and most have not even heard of sales tax tokens.

KIMMERLY DOLLARS

A CANADIAN TAX-RELATED SCRIP

By Harold Don Allen F-30, L-30

Digging deep into the article file I found this article from Don dated February 7, 2006. He had done research on sales tax relevant Canadian issue scrip, called sales tax reimbursement scrip.



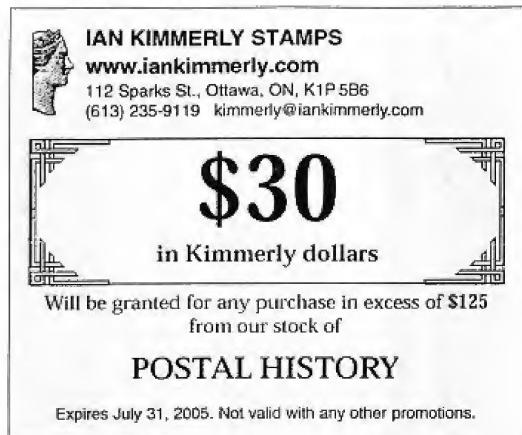
\$1 scrip from Don's personal Collection, shown approximately 50% of true size



Ian Kimmerly with a hoard or yet-to-be-issued notes. These were not produced in anticipation of scrip-collector or sales tax item collector's interest. Ian really was surprised when an unnamed Ottawa numismatic fan got a complete set the same final digits, including the \$50 top denomination. At Canada's tax rate, \$50 in sales tax is not difficult to run up.

On March 12, 2006 Don sent a follow up letter. While sorting through other items he came across a sales list from Ian which included the **\$30 off coupon shown** to the right that shows a secondary use for Kimmerly scrip. Don goes on to state that Ian is not reprinting his scrip until he is certain as to the "if and when" that he may change addresses. His current supply was adequate at the time the article was submitted.

The editor looked online (www.iankimmerly.com) and found the following information that may be of use to the membership in contacting Mr. Kimmerly.



Ian Kimmerly Stamps
62 Sparks Street
Ottawa, Ontario, K1P 5A8 CANADA
Phone: (613) 235-9119

Kimmerly Dollars, the little-known merchant scrip of established Ottawa philatelist Ian Kimmerly, feature on all four denominations, a stylized likeness of the Queen, but with a difference. The Queen is not Elizabeth II, who as Queen of Canada (a constitutional monarchy) has featured on eight Bank of Canada legal-tender note denominations and whose forthcoming 80th birthday is being marked by a distinctly attractive letter-rate commemorative stamp. Rather, the Kimmerly image is the present Queen's great-great-grandmother, Queen Victoria, in a likeness pointedly recalling the excellence of Canada's first federal issue of postal definitives, the "large Queens" values of 1868. Ian Kimmerly, after all, is a high-profile stamp retailer, and he has borrowed the image from one of the finest, most challenging, and most popular postal adhesives that he has on hand to sell.

Kimmerly Dollars I have received on many an occasion, as a walk-in customer on Ottawa's prestigious Sparks Street Mall. The amount received has represented a percentage of in-store purchases, with the scrip applicable to a future transaction. In this sense Kimmerly Dollars much resemble Canada's foremost "customer loyalty" medium of the last 40 years, "Canadian Tire Money." You could argue that neither was tax-related material, and in the Canadian Tire instance you'd be quite right. Kimmerly Dollars, however, can be highly tax-relevant. Each time I've received Kimmerly Dollars they've represented the sum, in Ontario sales tax, that I, from out of province, had had to pay on the purchase. And sales tax in Canada can be anything but trivial. Federal "goods and services tax" (G.S.T.) stands at 7 per cent. Ontario provincial tax, a tax on "cost plus G.S.T.," currently comes to a further 8 per cent. Seven plus eight, so computed, sums to more than 15.

So, Ian reimburses out-of-province, walk-in customers. Kimmerly Dollars have been serving this purpose for more than ten years. Four numbered, color-tinted Kimmerly denominations have been \$1, \$5, \$10, and \$50 and a given note, he tells me, can be reissued 20, 30, 40 times. Something like \$100,000 of Kimmerly Dollars are issued each year, Ian points out.

In addition to "giving back tax dollars," Ian has found two other uses for his distinctive scrip. In buying from a collector—a principal way in which a dealer can replenish older stock—Ian may make two offers, one in cash; the other, even more tempting, in Kimmerly scrip.

Regular customers also anticipate store-wide sales at holiday time, "bargains" on stamps and supplies coming as rebates in Kimmerly Dollars.

During my most recent sojourn on Sparks Street Mall, Ian got out his scrip for me (see the photo I took) and quoted serial-number ranges: \$1, 0001-5000; \$5, 5001-6000; \$10, 6001-8000; \$50, 9001-10000, I believe. Needs by denomination can be tough to forecast—even central bankers learn this—and Ian's \$5 denomination appears to be running out.

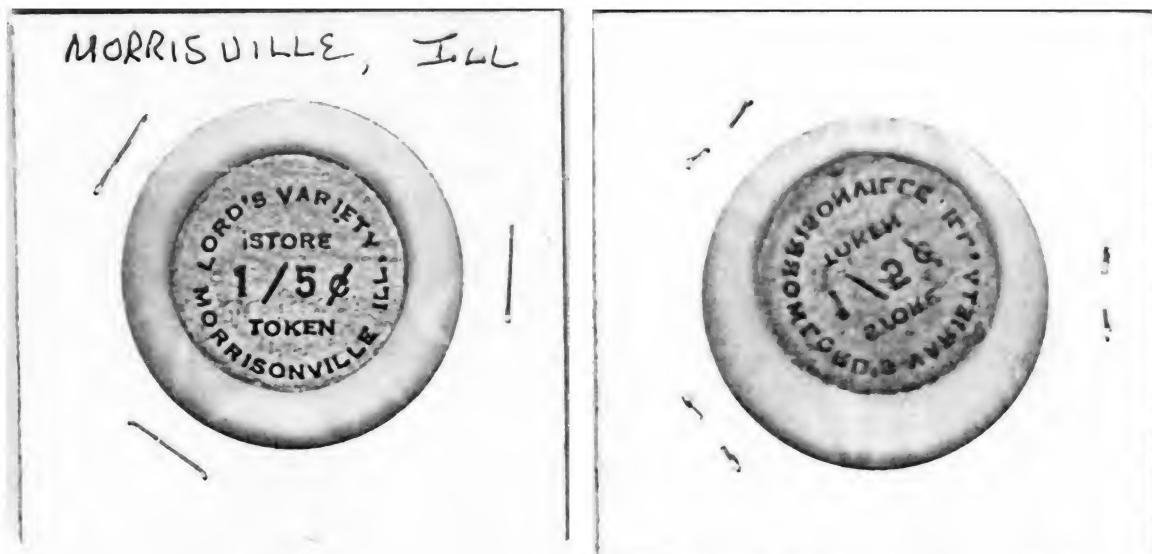
Unlike non-circulating "collector coins," uncut bank note sheets, and some entire philatelic issues, Kimmerly Dollars were not produced with an eye on the collector wallet. One Ottawa hobbyist did request a matched-number set, and Ian obliged, but I sense that he had been a bit surprised.

Over the years I've set aside more than a few crisp Kimmerly Dollars, mostly the more modest denominations. Though far removed from post-Depression, mill-denominated aluminum and plastic tokens, Kimmerly Dollars certainly are sales tax related, and I find them interesting conversation pieces in themselves.

MAVERICK TOKEN IDENTIFICATION

By George Condor R-601

The last maverick was so easy that I have decided to try again by pulling some photos from the archives to see if we can identify another Maverick. The information received with this token states that there are two types known, one with a blank reverse and one with a backward printed reverse. (Possibly ink transfer?). Let's see what this one brings. Send ideas and information to the editor via e-mail or postal mail. Have fun!



OBV

REV

MISSOURI PLASTICS... AGAIN...

**By Robert Frye L-521, Loran Frasier, John Ostendorf R-518, and Russ Weltmer
An online discussion from November 2001**

Loran,

Well, I tried to stay out of this discussion as long as I could but I can sense frustration on Loran's part. I unfortunately have not yet had the time to do a "complete" study of MO reds, I have probably looked over and sorted the better part of 2500 or more. I still have a couple more than that left to sort (tongue-in-cheek) The group does not need to know how many but they are COMMON TOKENS!

Loran, the set that I sold to you is a reference set as you stated, but also be aware as M&D state that there are variations in both translucency and color for each of the tokens. I too have many opaque examples that are not anywhere near the color of the S10 but I don't know how to categorize them myself. This falls to the point that I have not finished my study as yet. I have many that I have found difficulty attributing on color alone. The variance in opacity is enough to drive anyone mad, the coloring is hard enough to deal with but when there is a difference in opacity it becomes darn near impossible to figure out all the combinations. I prefer to deal with UNC tokens because of fading that gives variability to the brown spectrum.

So let's tackle the issue of opacity on tokens. From this point forward I would like to propose a four tier opacity index with one graduation between the four tiers, for a total of seven graduations of opacity, or as I have now dubbed it the Opacity Index.

ALL EXPERIMENTS ARE DONE USING A 60 WATT INCANDESCENT BULB HELD AT 12" FROM THE TOKEN. For different wattages and distances see the table later in the article.

OPAQUE - This means just that absolutely no light penetrating.

NEAR OPAQUE - This means that you can just begin to make out "dull" features from the reverse side but very little light actually penetrates, still classified as Opaque in my opinion based on M&D.

TRANSPARENT - This means there is light penetration but only "dull" features show from the other side of the token. There is NO sparkle or shine to the light coming through.

SEMI-TRANSLUCENT - The beginnings of shimmer or sparkle can be seen but the token remains quite dark or dull and difficult to see through, still classified as Translucent in my opinion based on M&D.

TRANSLUCENT - This means there are light "sparkles" or shimmers coming through with some defined ripples, but NOT see through.

SEMI-WATER CLEAR - This means that there are many shimmers or sparkles but object outlines just can't be seen through the token, even though it is very light penetrating. The classification on this one from M&D seems to be more in the water clear direction rather than Transparent.

WATER CLEAR - This means full ripples or shimmers with the ability to see at least the outlines of objects THROUGH the token.

Okay, with that said. The color variations are a killer and this is why we need to find a better way to discern the token types from dies or other features rather than from color and opacity alone. Any help in this area would be greatly appreciated. I am about to finish up with a study on the MO greens by the end of the year or certainly by the end of January. I will include methods or means to distinguish by sorting all of the types. In other words I will supply a step by step account of how to sort them for maximum accuracy based on how I have sorted thousands of plastic tokens.

While this method may not work for all I hope it is a step in the right direction. I have come to a massive understanding of the MO greens after sorting the better part of 10,000 tokens. The incidence of some of the MO greens is much less common than some might think, in fact there is one in particular that had an incidence of only 6/10,000+ pieces. No clues given here but suffice to say that you may well THINK you have the correct token when in fact it was something entirely different all along, but you don't know that until you find the real one.

This is why I hold judgment on the MO reds until I have time to fully study them. I believe my reference sets to be accurate as of my understanding now, but that is subject to change and I will replace any set that I have sold previously with a new set if there are any changes to the base set made as a result of my newest study that will not be complete until the end of 2002 or January 2003.

Bob

John,

Well, when I set my S10 and S13 side by side, they look quite different. The S13 is the only one that the MD book describes as having an orangeness to the red (aside from the S16 of course). I have a small pile of tokens that look quite orange to me, which I'm calling S13. Many are opaque. The rest of the tokens seem to be simply variations of shades of red, until you get to the waterclear ones, so it would be difficult for me to say that they aren't S10, I guess. The tokens that I'm calling S13 for now, appear to be a different color than the S10, even from a distance.

Much of this is based off of the "reference set" that I asked Bob to assemble for me and comparing those with the tokens that I already have. The S15 that Bob sold me is opaque while not having the vivid, straight-red feel that the S10 has. I've also got a few off-color tokens, one I've described as "brown" and a couple of others that are approaching that color. All are opaque, and I'm not really sure what number to assign them.

As for the transparent vs. translucent, I use, and agree with, the "example" photos from Bob's page. Assuming that this is the correct way to attribute these words, I would disagree strongly with Malehorn & Davenport's assertion that 5 of the MO reds are translucent, while only three are transparent.

-Loran

Loran,

Without holding them up to a light, put your S10 and S13 side by side and see if you see a difference. When I did this test, S10 and 13 looked identical, but when held up to the light, were quite different. Do you have any others besides that one that are opaque?

As far as translucent v. transparent. That I suppose is a judgment call. Maybe Bob can chime in on this. He certainly knows more about MO plastics than I do.

-John

Bob,

A couple of quick comments, first, I'm still a bit unclear on how something can fade darker. That is, why would a faded red token appear brown or brownish? Wouldn't it appear as a lighter version of the same color? At various bookstores I've worked, over the last ten years (5 total), we've all had window displays that resulted in faded books from exposure to direct sunlight. In some cases and awning might even block half of the book, causing both the original and the faded color to appear on the same book's cover. In none of these cases did I ever notice a color getting darker. Mostly they approached white, if left out long enough. Granted, these were all paper products and plastic may have qualities that are much different.

On a related note, I noticed that both Alabama and Colorado, which have a red plastic token, only get a single listing each. I am lucky enough (or unlucky, as the case may be) to have a few hundred Missouri tokens to dig through, allowing me to view the varieties. But, I only have one or two of the CO and AL. Are these tokens really so uniform that they only need one catalog number? The MD book says in both cases that there are color and transparency varieties but not enough to warrant being individually cataloged. Is this really the case?

-Loran

Loran,

...to your comments on the "darker" fading of the tokens, what happens is that some of the pigment is more susceptible to age/exposure fading than other pigments, the lighter pigments are generally the more susceptible leaving the darker pigments. I am not a scientist but maybe I should do some additional research. This was my ASSUMPTION. I too agree that fading or exposure should result in lighter colors, but I have no other explanation for the brown tokens.

They generally have a pasty look to them and I assume this was again part of the exposure. So again I am not sure, unfortunately here there are no black and white answers they are all gray - different shades of gray - LOL. Anyway, as I said I certainly feel your frustration too, I can talk much more sensibly on greens than reds, I knew the reds would drive me to drink and that is precisely why I did not start with them.

As for Colorado and Alabama only listing one type, you are correct to a point, there are different die varieties for the rings, but there is no differentiation in color and opacity. To this end I have studied several hundred Colorado reds and found nearly no variance in color or opacity, or at least not near the variance that would require an additional listing.

Alabama, I must confess I am a novice only having viewed a few dozen to maybe 100 pieces. I will leave that to others for comment. Hopefully this has again added a few small rays of light to your dilemma, but I am sure we have many more specific instances yet to address before we call our work done, if we ever call it done. It is this madness that makes this particular facet of collecting so much fun, the frustration and discovery.

-Bob

Dear Russ,

As for the MO S32 and S33, I can never tire of hearing these questions because my discovery of the difference was truly a "eureka" event. I thought I had both tokens identified by color, the opacity was very similar but the colors were very definitely different from a medium green to a light green. It was this difference that supplied my collection with the two different varieties for almost three years until I began to go through the last hoards I bought several years ago. I finally got talked into it by Monte and I am glad that I did start in with the greens.

My study encompassed approximately 8500-10,000 greens. I am not totally done yet so the final count is not firm. I first sorted all the tokens by opacity just to figure out which ones were opaque, translucent and then transparent to water clear. I do believe for ME this was the best way to begin sorting as my eyes start to play tricks with the colors after a while. Once that was done, I was much more able to sort between definite color variances because there were only 2-3 colors of each type of opacity. Albeit a "range" of colors was present there was a definite division between hues. This was my second sorting step and established nearly all of the tokens hands down.

Now I should qualify the S32 and S33 by the fact that they were sorted only by the shape of the "5" and by nothing else until the second step. This is why I ended up with the S32 and S33 as the same opacity but differing colors. It was only after close scrutiny over a light table with several hundred S32/33 tokens spread out that I spotted one that was very definitely much more opaque than the other counterparts. This let me to change my opinion of the S32 token and reclassify my definition between these tokens. At this point I went back through all of the squared five's and only found 6 total tokens that had this distinctly different "dull" green translucency rather than a bright green semi-transparent to water clear coloring.

This is part of the problem with the plastics, unless you have a "Significant" number of tokens available to study you may well misattribute tokens until the discovery of the "real" piece that defines its type. I have come to the conclusion that each of the tokens has some "Magic" way to tell it apart from the other tokens be it color or opacity but generally not both. Obviously the reds will be tougher since there are more types, the grays will be near impossible because I know of nobody with enough to really do a bulk study.

I currently have approximately 40,000 MO reds that we have just begun to study and will probably not finish until sometime late next summer. With all of those tokens purchased in a few different hoards there are only 31 grays, so they are much more rare than the booklets on and I still think I am missing one of them for my set. Some colors are very easy to pick and others are very difficult to figure out what the authors of M&D were trying to say. To my knowledge these studies will be the most extensive to date on the MO plastics. I hope to begin publishing reports of a few of the hoards and studies that I have done over the years.

I seem to have wandered off my path.... in summation as I said you may well have S32's and just got lucky with your draw of the tokens you purchased. If you would rest easier I can send a "complete" reference set of MO greens to include the S32 and you can simply return the S32 to me if you do indeed have them. Again I will tell you what I told Loran and the others, my reference set is just that - one man's opinion of what the MD catalog says and I am more than happy to concede and error if I am found to be

incorrect through someone else's studies. This is why I don't generally offer a reference set of MO reds yet. I am supplying them to the three individuals who are helping to sort these 40,000 tokens because we need to have controls for our selection. I know it would take me years to get around to sorting that many tokens!

-Bob

Bob

I really hate to keep asking questions about the Missouri green square 5's when you probably feel you and the Sales Tax Token group have given me enough answers. Anyway, here's my question: Totally ignoring opacity, are the S32 and S33 as described in M&D "green" (S32) and "light green"(S33) respectively, in color. Or is it the case that there are shades of green that vary so much that opacity is the "only" discriminator? I think I got the impression from one of your online messages in the Tax Token group that opacity was the discriminator.

If the colors are as described in M&D, I don't know what I've got. If the colors vary so much that S32 and S33 can be the same color, then I have two S32 tokens, based on the wide difference in opacity between the two "S32's" and the two S33's.

When I said earlier that our mini-hoard had 35 green tokens, they aren't truly a selection taken at random, they came from an auction by our coin club, the World Coin Club of Missouri in St. Louis, and could have been considerably screened by a previous owner. At present, Vera and I are the only state tax token collectors in the club. Nice at monthly auction time, no competition! Our auctioneer, Mike Pfefferkorn, works hard to get more bids, but almost every tax token lot sells at the opening bid price.

-Russ

Hi Group

Well, I didn't stay in listen mode very long. Both Monte and Bob have mentioned measurements for opacity based on a given distance from a light bulb. Both 6 inches and 1 foot, I believe, were mentioned, as well as 50 and 60 watt bulbs. I just cranked through the numbers for the distances from various wattage bulbs, using 60 watts and 1 foot as a standard. (The numbers can be recalculated if the group decides on any other combination of wattage and distance as a standard.)

| Wattage | Distance (inches) |
|---------|-------------------|
| 25 | 7 3/4 |
| 40 | 9 25/32 |
| 53 | 11 9/32 |
| 60 | 12 |
| 75 | 13 13/32 |
| 90 | 14 11/16 |
| 100 | 15 15/32 |

These wattages and distances result in identical illumination at the light bulb side of a token. (Assuming that your power company tries to maintain 120 volts for their lines. Most do, but California residents may take exception to this assumption. The weird 53 and 90 watt bulbs are long life bulbs rated for 130 volts, used at 120 volts. We use them exclusively in our home because they have 5 times the life for twice the cost of 120 volt bulbs. Out of engineer mode, and back to listen and learn mode.

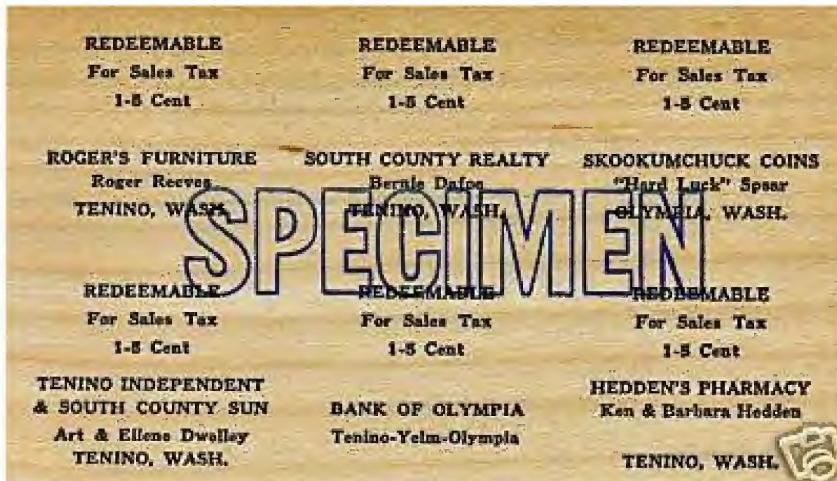
-Russ



SALES TAX TOKENS ONLINE

By Ralph Harnishfeger R-222 rharnish@lhup.edu

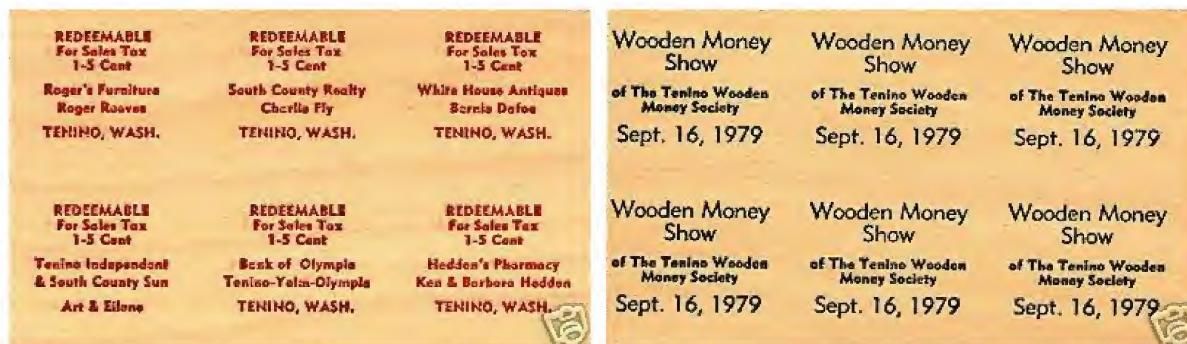
A number of interesting individual items, bulk lots and tax related items sold this past quarter.



A spectacular item identified as Tenino Wooden Depression scrip sales tax token specimen attracted 12 bids and closed April 20 at \$258.17.

The auction was listed as: "To all you depression scrip, sales tax, Tenino wooden money society collectors, I am pleased to offer this wonderful piece. It hasn't been seen by anyone but me for over thirty years. I purchased it from Art Dwelley in 1988. You may recall, Art and his wife Eilene were the publishers of the Tenino Independent newspaper as well as founders of the Tenino Wooden Money Society and active patrons of the Tenino Museum. Art assured me it was unique and I have never heard of another one so I believe it will bring some spirited bidding. The piece is of course wood. The dimensions are 1/64th inch thick and 2 3/4 X 4 5/8 in size."

April 26th saw the sale of several unopened boxes of 1950's Ohio sales tax paper tokens of various denominations: the 60 cent box sold for \$45.05 with 5 bids, the 30 cent box closed at \$32.00 with 6 bids, the \$1.50 box brought \$73.55 with 6 bids. The tokens were in the original boxes and wrappers as best I could determine.



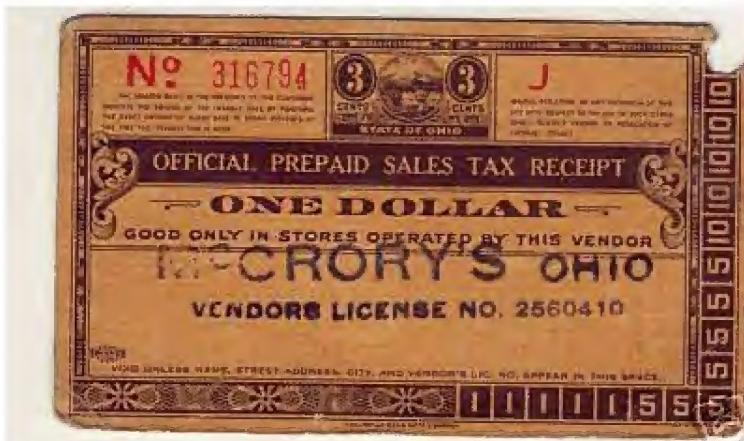
A group (block of six) of "Tenino (WA) wooden money, depression scrip, sales tax tokens" closed on April 27th with 10 bidders at a price of \$66.88.

Another group of lots, each with 4, 5 or 6 unopened boxes of Ohio sales tax receipts from the 1950's closed on June 1. Five boxes of \$3.00 receipts closed at \$71.99 with 12 bids, 5 boxes of the \$1.50 receipts closed at \$52.50 with 9 bids, 4 boxes of the 60 cent receipts brought \$37.88 while 6

unopened boxes of the 30 cents token closed at \$102.51 with 8 bids. One wonders why there was such a difference in the final prices, particularly for the lower value receipts. Perhaps the purchasers will write a column for the newsletter telling us all about what varieties and other interesting things were found in these boxes.

A large lot of approximately 450 tax tokens from 6 states had 5 bids and closed on May 20th at \$40.56.

A group of 38 different tax tokens from 12 states sold at \$16.51 with 5 bids, closed April 29th. A similarly described lot of 38 different from 12 states yielded \$14.45 with 10 bids, closing on April 18th. Another lot of over 100 tax tokens from several states closed on April 26th at \$14.48 to the highest of 4 bids. A group of 61 tokens from 12 states in different metals attracted 11 bids and closed April 24th at \$14.05.



An Ohio tax card from McCrory's attracted 5 bids ending April 24th with a high bid of \$18.49.

An interesting Great Britain Queen Victoria token with the wording "no income tax" closed May 7th to the higher of 2 bids at \$16.39.

A group of Oklahoma sales tax tokens including paper, brass and alum brought \$15.48 with 2 bids, closing on April 28th.

A group of 100 MO red plastic 1 mill tokens had 8 bids and closed May 7th at \$13.02.

A lot described as 95 MO sales tax tokens in red, green and gray plastic attracted 6 bids and closed on May 25th at \$12.60.

A lot of 60 Utah tokens with 1, 2 and 5 mill pieces had 5 bids and closed on May 20th at \$12.50.

That same price was paid for an Alabama 5 red fiber token, with 5 bids and this lot closed on June 1.

A group of 6 Missouri 5 mill orange tax tokens attracted 9 bids and closed on April 28th at \$10.50 with free shipping.

Seattle, WA Mecca Café paper token had 3 bids and closed on May 20th at \$9.05.

A group of 8 Alabama 5 cent tokens had 4 bids and closed at \$8.50 on May 25th.

A large group of 238 OK sales tax tokens had 5 bids and sold on June 2nd for \$8.00.

Cathlamet, WA Commercial club cardboard token had just 2 bids and closed on May 2nd. At \$7.05.

Arcola, IL provisional had 5 bids and closed at \$7.00 on May 31. A similar token sold for \$3.00 to a single bid on May 21.

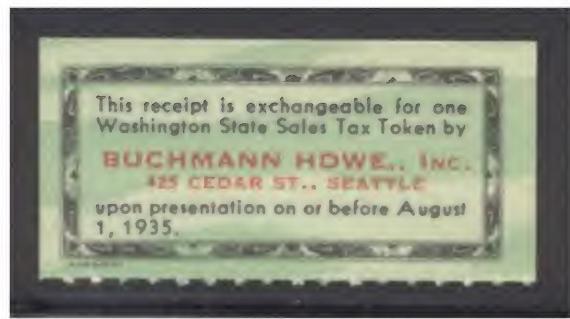
A lot of 14 different Alabama tax tokens had 4 bids closing on May 4th at \$4.83.



An interesting device, described as "vintage cast iron coin-mill-sales tax token counter attracted 11 bids and sold for \$36.00 on July 5th. The text description of the item said this was a Missouri tax token dispenser with 4 different denomination tax tokens occupying the 4 separate tubes.



A 1% simplicity tax token closed at \$52.05 on May 4th to the highest of 10 bids. This seemed like a high price as I purchased an example for under \$5 in a recent exonumia catalog sale.



Seattle, WA paper token from Buchmann Hdwe, Inc. attracted a single bid and sold on April 12 for \$9.99.

Keithsburg, IL provisional had 3 bids and closed April 25th at \$6.00.

A roll of 50 Arizona 1 mill tokens had a single bid on April 27th. And closed at \$5.99.

New Boston, IL provisional also had 6 bids and sold at \$5.51 on April 21.

Jackson County, IL provisional had 2 bids and closed on April 25th at \$5.24.

3 Illinois round 1-1/2 unit tokens closed April 26th at \$4.24. An identical price was bid for 2 IL square tokens of the same denomination. A lot of 3 square tokens failed to obtain a bid and closed April 26th.

St. Anne, IL provisional closed on April 20th with 3 bids, final price was \$3.90 plus postage.

Anna, IL provisional failed to attract a bid at the minimum price of \$4.99 plus \$3 shipping.

Many dozens of lots of tax tokens offering from a single to 10-100 or more very common tokens continue to be listed but remained unsold during this quarter. This was especially evident in the listings from mid-May to early June.



TRADING POST

WANTED: Your classified ad. Each member is entitled to a free ad in each issue. Your ad can be run in more than one issue if you let the editor know. The editor reserves the right to publish ads relative to space limitations. New ads will receive first priority over continuing ads.

United States Sales Tax Tokens and Stamps: A History and Catalog, M.K. Malehorn and T. Davenport, \$39.95 (member price) +\$3.50 Postage and Handling, from Turtle Hill Book Co., P.O. Box 265, Bryantown, MD 20617. Non-member price \$49.95 + Postage and Handling.

ATTS Catalog Supplement Pages: There are 96 supplement pages, 20 are printed both sides, the balance are single sided. There are also 3 color pages. A complete set is \$16.00 ppd, just black and white for \$12.50 ppd or just color sheets for \$4.50 ppd. The same supplements are available on CD for \$8.00 ppd, including color and black and white in Adobe format. Please contact the Editor.

Wanted: ATTS Newsletter back-issues wanted, and all other coin club periodicals. Harold Thomas, P.O. Box 7520, Beaumont, TX 77726-7520. 409-466-0781.

Wanted: War tax tokens, script or tickets. Will buy or trade. Jim Calvert, jnlcalvert@gmail.com, 569 Diego Rivera Lane, Arroyo Grande, Ca. 93420

Occupation token Dept of Finance 1½ mills state of Illinois \$2 ppd. Leo Schiltz, 196 Crestview LN, Dyer, IN 46311.

For Sale: Sales Tax Tokens from MS, AL, LA, OK, KS, and MO for 20c each or 20 different for \$2.50. Also have wooden nickel bag of 250 for \$25.00 plus \$5.00 shipping. Billy Ethridge, 11956 Newton Co. Martin Road, Collinsville, MS 39325.

Wanted Personal tokens and overprints issued by Jerry Bates, Jerry Schimmel and other numismatists. Pete Smith, 2424 4th Street NE, Minneapolis, MN 55418. E-mail petesmith_158@msn.com

Litchfield or Paris Illinois ¼ cent Chamber of Commerce tax token. \$3 each plus stamp. Leo Schiltz, 196 Crestview Lane, Dyer, In 46311

Collector needs the following Illinois provisional's to compete collection. Moline L62A, L63Ac, L63Bb, L63-Bc, Rock Island L88Ab, L88Ba. Also needs most of the Illinois paper issues. Don Thannen, 2213 Grey Stone Drive, Springfield, IL 62704 or e-mail ddthannen@sbcglobal.net

Errors Wanted on tax tokens or any kind of tokens. I have many Minnesota pinball token errors to sell or trade (struck-over other tokens) Joe Steger, phone 330-762-7684 or e-mail: STEGER6@SBCGLOBAL.net

Tokens for Sale: NRA member tokens made of tan & red fiber -\$ 7.00 for the pair. Canada meat viande ration ww2 blue fiber token \$ 2.00 each. 1973 IL bicentennial medal depicting Native American "Iliniwek" in original packing \$ 5.00. \$ 1.00 shipping, optional insurance add \$1.35. Steven Kawalec P.O. Box 4281 Clifton, NJ 07012 owlprowler@aol.com

Photo's needed of rare and unique pieces for new catalogue. Please write or e-mail first so I can let you know the details. All contributions given credit. Monte C. Dean, #3-11th Ave S.W., Rochester, MN 55902. E-mail moxking@aol.com



FINANCIAL REPORT

March 1, 2008 – May 31, 2008

Checking Account

| | | | |
|-------------------------|-------------------|---------------------------------|-------------------|
| Balance 03/01/08 | \$ 1186.03 | Balance 05/01/08 | \$ 1000.95 |
| Expenses (03/01-03/31) | \$ 0.00 | Expenses (05/01-05/31) | \$ 0.00 |
| Income (03/01-03/31) | \$ 126.00 | Income (05/01-05/31) | \$ 30.00 |
| Balance 04/01/08 | \$ 1312.03 | Closing Balance 05/31/08 | \$ 1030.95 |
| Expenses (04/01-04/30) | \$ 371.08 | | |
| Income (04/01-04/30) | \$ 60.00 | | |

Savings Account

| | |
|---------------------------------|-------------------|
| Balance 3/01/08 | \$ 4408.24 |
| Interest (03/01-05/31) | \$ 3.50 |
| Closing Balance 05/31/08 | \$ 4411.74 |



The balance for May covers the cost of the last newsletter. As usual, this report does not include the cost of this newsletter because that cost can't be known until after this statement was made.

DONATIONS: Thank you to Peter Volberg, Bob Straker for their donations. All the donations are appreciated very much and help keep us from needing to raise the dues even with increased postal rates and coping costs. Life members, it is okay if you want to make a donation.

ORGANIZATIONAL REPORT

March 1, 2008 — May 31, 2008

NEW MEMBERS: Judy Weber, Joseph D. McCarthy, Robert W. Saunders

REINSTATEMENTS: Howard Wunderlich

DROPS: None

MEMBERSHIP (May 31) 109

ATTS GENERAL INFORMATION

The ATTS Newsletter is the official quarterly publication of the American Tax Token Society and it is mailed from Lenexa, Kansas, USA as a first class mailing. The newsletter is published for its members. Copies of the newsletter are available to schools, universities, museums and other educational or related organizations upon request. The request must be made in writing on the organizational letterhead and signed by a legal representative of that organization.

The opinions expressed in this newsletter are those of the authors of each specific article. Those opinions may not reflect the same opinions of the editor or other society officers.

The society's officer's serve without compensation of any kind other than direct expenses incurred when conducting official society business.

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Robert Frye, *Editor*; P. O. Box 14514
Lenexa, KS 66285-0514

ATTS NEWSLETTER



July - Sept 2008

Volume 38, Issue 3

#142



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Frye Tax Token Sale #5

bob@taxtoken.org

Ph. 816.516.1110

Robert Frye, P.O. Box 14514,
Lenexa, KS 66285

Catalog numbers taken from *United States Sales Tax Tokens and Stamps: A History and Catalog* by Malehorn and Davenport. This is a partial listing; request a full listing via e-mail or regular postal mail. Most tokens are available in multiples. All tokens guaranteed genuine & correctly attributed. Sales made in the order received. Any money received for tokens not available is returned promptly. Include \$2.00 for postage and add \$1.65 for insurance if desired. Money order, check or PayPal.

Missouri

S1cs L.A. Conv Corp, XF/AU,\$25.00

IL LOCAL

Arcola - L2, Unc, R-1 - \$1.50
Carbondale - L18A & B, Unc, R-1 - \$2.50 pair
Chandlerville - L20, Unc, R-2 - \$2.50
Charleston - L22, AU, R-1 - \$1.50
Effingham - L37, Unc, R-2 - \$2.50
Galva - L39, Unc, R-1 - \$1.50
Gillespie - L41, XF, R-3 - \$4.00
Hooperston - L42, Unc, R-2 - \$2.50
Jackson Co. - L44, Unc, R-1 - \$2.50
Keithsburg - L50, Unc, R-3 - \$4.00
Kewanee - L51, Unc, R-2, \$3.00
Litchfield - L55, Unc, R-1 - \$1.50
Mercer Co. - L61A, XF, R-1 - \$2.50
Mercer Co. - L61B, XF, R-1 - \$2.50
Moline - L62B, Unc, R-1 - \$2.50
Moline - L63A, XF, R-1 - \$2.50
Moline - L63B, XF, R-1 - \$3.50
Paris - L69, Unc, R-2 - \$3.00
Pike Co. - L73, XF, R-1 - \$2.00
Rock Island - L87A, XF, R-1 - \$2.50
Rock Island - L87B, XF, R-1 - \$2.50
Rock Island - L87C, XF, R-1 - \$2.50
St. Anne - L96, AU, R-2 - \$2.50
Tazewell - L97B, Unc, R-1 - \$2.50
Tazewell - L97C, Unc, R-1 - \$2.50
Tazewell - L97D, Unc, R-1 - \$2.50
Tazewell - L97E, Unc, R-1 - \$1.50
Tazewell - L97F, Unc, R-3 - \$5.00
Toulon - L100, AU, R-2 - \$3.00
Union Co. - L101, Unc, R-2 - \$3.00
Whiteside - L103, AU, R-2 - \$3.00

Alabama

S1, Unc, R-1 - \$1.00
S2, Unc, R-1 - \$1.00
S3A, AU/Unc, R-1 - \$1.00
S3B, AU/Unc, R-1 - \$1.00
S4B, AU no spots, R-3 - \$5.00
S5, Unc, R-1 - \$1.00

S6, AU/Unc, R-2 - \$2.50
S7A, AU+/Unc, R-2 - \$2.50
S7B, AU+/Unc, R-2 - \$2.50
S9, AU+/Unc, R-2 - \$2.50
S10a, Unc, R-1 - \$1.00
S10b, F to XF, R-1 - \$1.00
S10c, AU/Unc, R-1 - \$1.00
S10f, F to XF, R-1 - \$1.00
S10g, F to XF, R-1 - \$1.00
S11, Unc - spotty, R-1 - \$1.00
S12, Unc, R-1 - \$0.75
S13, Unc, R-1 - \$1.00
S14, Unc, R-1 - \$1.00
S15, Unc, R-3 - \$1.00
S16, Unc-spotty, R-1 - \$1.00
S17, Unc, R-1 - \$1.00
S18, Unc, R-7 - \$10.00
S19, Unc, R-2 - \$2.50

Arizona

S1A, Unc, R-1 - \$1.00
S1B, VF, R-1 - \$1.00
S2A, AU+/Unc, R-1 - \$1.00
S2B, AU+/Unc, R-1 - \$1.00
S2C, AU+/Unc, R-1 - \$1.00
S3A, AU/Unc, R-1 - \$1.00
S3B, AU/Unc, R-1 - \$1.00
S4B, AU, R-1 - \$1.00
S5B, Unc, R-1 - \$1.00
S5C, Unc, R-1 - \$1.00
S5D, Unc, R-1 - \$1.00
S6A, XF/AU, R-1 - \$1.00
S6B, AU/Unc, R-1 - \$1.00
S6C, AU/Unc, R-1 - \$1.00

Colorado

S1A, XF, R-1 - \$1.00
S1B, XF, R-1 - \$1.00
S1C, XF, R-1 - \$1.00
S1D, XF, R-1 - \$1.00
S1E, XF, R-1 - \$1.00
S2A, XF/AU, R-1 - \$1.00
S2B, XF/AU, R-1 - \$1.00
S2C, XF/AU, R-1 - \$1.00
S2D, XF/AU, R-1 - \$1.00
S3A, XF/AU, R-1 - \$1.00
S3C, XF/AU, R-1 - \$1.00
S4A, XF/AU, R-1 - \$1.00
S4B, XF/AU, R-1 - \$1.00
S4C, XF/AU, R-1 - \$1.00
S5A, Unc, R-1 - \$0.50
S5B, Unc, R-1 - \$0.50
S5C, Unc, R-1 - \$0.50

Kansas

S1A, XF/AU, R-1 - \$1.00
S1B, XF/AU, R-1 - \$1.00
S1C, XF/AU, R-1 - \$1.00
S2A, VF/XF, R-1 - \$1.00
S2B, VF/XF, R-1 - \$1.00
S2C, VF/XF, R-1 - \$1.00
S3, Unc, R-1 - \$1.00

Louisiana

S1A, XF/AU, R-1 - \$1.00
S1B, XF/AU, R-1 - \$1.00
S1C, XF/AU, R-1 - \$1.00
S2A, XF, R-1 - \$1.00
S2B, XF, R-1 - \$1.00
S2C, XF, R-1 - \$1.00

S3A, XF, R-1 - \$1.00

S3B, XF, R-1 - \$1.00

S3C, XF, R-1 - \$1.00

S4A, XF, R-1 - \$1.00

New Mexico

S1A, AU/Unc, R-1 - \$1.00

S1B, AU/Unc, R-1 - \$1.00

S1C, AU/Unc, R-1 - \$1.00

S2A, Unc, R-1 - \$1.00

S2Ba, Unc, R-1 - \$1.00

S5, Unc, R-1 - \$1.00

S6, Unc, R-1 - \$1.00

Oklahoma

S1, XF/AU, R-1 - \$1.00

S2, XF/AU, R-1 - \$1.00

S4, Unc, R-1 - \$1.00

S5, XF/AU, R-1 - \$1.00

S6, XF/AU, R-1 - \$1.00

S9, AU/Unc, R-1 - \$1.00

S10, AU/Unc, R-1 - \$1.00

S11, AU/Unc, R-1 - \$1.00

S12, AU/Unc, R-1 - \$1.00

S16, XF/AU, R-1 - \$1.00

S18, Unc, R-1 - \$1.00

Utah

S1, Unc, R-1 - \$1.00

S2A, XF, R-1 - \$1.00

S3, XF, R-1 - \$1.00

S9, Unc, R-1 - \$1.00

S10, Unc, R-1 - \$1.00

S12, Unc, R-1 - \$1.00

S15, Unc, R-1 - \$1.00

S16, Unc, R-1 - \$1.00

S17, Unc, R-1 - \$1.00

S18, Unc, R-1 - \$1.00

Washington

S1A, XF/AU, R-1 - \$1.00

S1B, XF/AU, R-1 - \$1.00

S1C, XF/AU, R-1 - \$1.00

S1D, XF/AU, R-1 - \$1.00

S1E, XF/AU, R-1 - \$1.00

S1F, XF/AU, R-1 - \$1.00

S1G, XF/AU, R-1 - \$1.00

S2-1A/1A, Unc, R-3 - \$4.50

S2-2A/2A, Unc, R-3 - \$4.50

S2-3A/3A, Unc, R-3 - \$4.50

S2-5A/5A, Unc, R-3 - \$4.50

S2-1B/1B, Unc, R-3 - \$4.50

S2-2B/2B, Unc, R-3 - \$4.50

S2-1A/1B, Unc, R-3 - \$4.50

S2-2A/2B, Unc, R-3 - \$4.50

S2-3A/3B, Unc, R-3 - \$4.50

S2-4A/4B, Unc, R-3 - \$4.50

S2-5A/5B, Unc, R-3 - \$4.50

S4B, XF/AU, R-1 - \$3.00

S4C, XF/AU, R-1 - \$3.00

S4E, XF/AU, R-1 - \$3.00

S4F, XF/AU, R-1 - \$3.00

S5, Unc, R-3 - \$4.50

S6, XF/AU, R-3 - \$4.50

S7, XF/AU, R-3 - \$4.00

S8, XF/AU, R-3 - \$4.00

S9, XF/AU, R-3 - \$3.00

S10, XF/AU, R-3 - \$3.00

S11, VF/XF, R-3 - \$7.50

S12, Unc, R-2 - \$3.00

EDITORIAL COMMENTS

As you receive this newsletter you will note that it is less late than the last issue. Parts of my schedule have cleared and will hopefully remain clearer as the winter months keep me from working outside. This past year has seen many changes in my life, the hobby, the bullion markets, the stock market and the economy in general. I was very encouraged to hear from many members who expressed their heartfelt thanks for my service and also expressed their concerns over the future of the editorship. I thank each and every one for their thoughts and well wishes. Please rest assured that I will not leave this post vacant, I will serve until we have someone who has an interest in trying their hand at the editorship. As my predecessors can attest, this is probably the toughest job in the organization and will certainly occupy much more time in total than any other position. However, it is a great venue to speak your mind and have creative hand at shaping the direction of our hobby.

Back to the matters at hand, unfortunately with the economy slowing down it seems to have put a crimp in the attempt to have an annual meeting, so I would like to see some members join us for chat's again on yahoo groups if possible. John Ostendorf has listed the web address for this forum in his letter as usual. This forum has given me much material for publication in the newsletter because of the spirited conversations that were had previously.

What can you do for the society you ask? Well, please submit articles, as witnessed by the last newsletter I am getting near the back of the archive closet to pull articles for publication. Both John and James submitted articles for publication and they are included in this newsletter. By submitting articles you make my job much easier (this gives me reason to stay on longer as editor) and can share your ideas and experiences with other members. Write about any recent token groups you may have acquired or even recent shows you may have attended. Believe me, short articles are appreciated as filler material too.

A new development in the evolution of the newsletter will make itself apparent soon and appears within this document as well. **IT'S COLOR!!!** I have recently acquired a laser color printer and have decided to employ it to do our newsletters. The cost to operate this printer is less than what we were paying to outsource our printing. Of course color is expensive so not all of the pages will contain color all of the time but when I feel it is important I will make sure to include color. I hope this will bring some welcome changes in the coming issues. Let me know how you like it. I do not expect the overall impact to the cost of the newsletter to change more than 10% with the addition of color.

In my last editorial I failed to mention the date of the article in **Coin World** on New Mexico tokens, currency, coins and medallions. The article was in the May 12th, 2008 issue, starting on page 58. Additionally I missed mentioning an article on Arizona Numismatics from the July 21, 2008 issue, starting on page 86. On a final note John Phipps wrote to me about his favorite token dealer: **K&B Coins**, Bill Lane, Gray, GA who attends a variety of shows around the Georgia area. Thanks for the info John!

Sincerely, Robert W. Frye, editor (L-521)



MAVERICK TOKEN IDENTIFIED

By Jerry F. Schimmel F-3, H-7

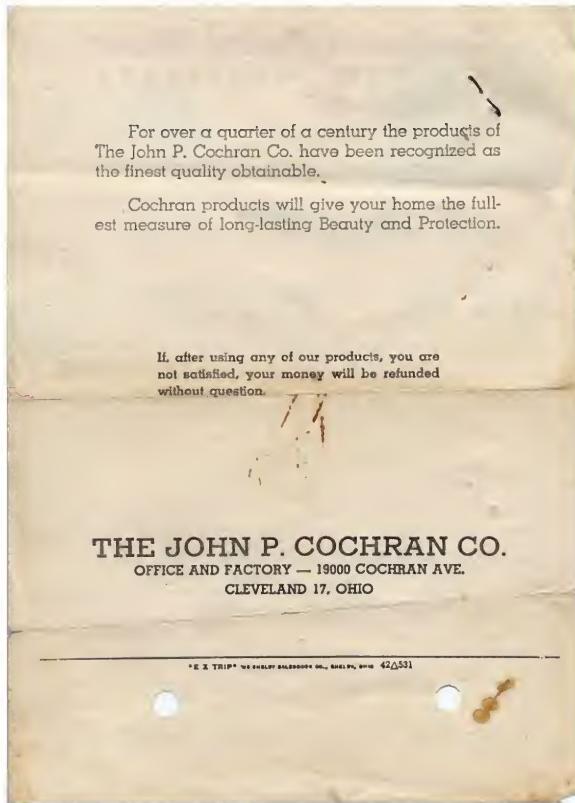
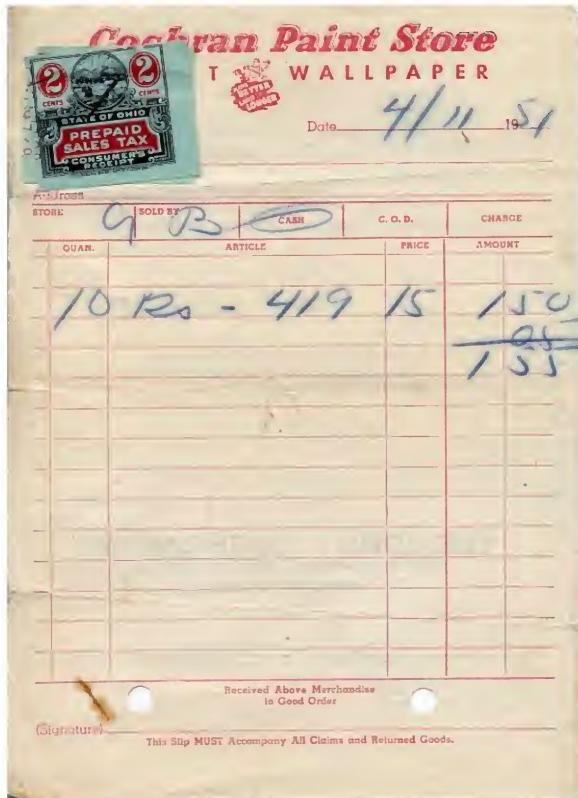


Sad to say the St. Helier token on page 3 of the April-June Newsletter is a fake, or fantasy as many will have it. It appeared in my book GERMAN TOKENS Part II (1988). Here is what it had to say about it:

"#OC57-68 Guernsey and Jersey Fakes: See "Jersey Isle Fakes" by Al Zaika (TAMS Journal). These tokens purport to have been issued by World War II German occupation forces. The pieces have been traced to an unscrupulous American dealer in Pennsylvania. Members of the British TOKEN CORRESPONDING SOCIETY have contacted the Channel Islands museum about the tokens. Records and local recollections produced no knowledge of any such tokens ever having been issued."

MEMBER FINDS

By Robert Frye L-521



This receipt was purchased through Ebay some time ago and shows a nice example of the Ohio sales tax stamp process in its native habitat.

A LETTER FROM OUR PRESIDENT

Dear fellow sales tax token collectors,



We are still looking for someone to step up and volunteer to serve out the remainder of Bob's term as editor. There have been a couple of members say they were willing to help, so if you've been considering stepping into the editor position, please know that you would have plenty of help. If interested, please let me know.

Not to steal Ralph's thunder, but I saw that a plastic token went for \$22.50 on eBay recently. It was the tough, gray opaque from Washington. Obviously the bidder and several under-bidders realized that this token is underrated in M&D. There were a couple of other neat items on Ebay that hopefully Ralph will be writing about.

I had the pleasure of attending the ANA convention this summer. Although I struck out in finding any good STT items, I was encouraged by the number of exonumia dealers and that they set aside a "budget" area. Of course most exonumia dealers were in the budget area, but so were other dealers, which was a good thing for the two YNs in my family. The six and seven figure coins get all the headlines, but it's the \$2 and \$5 coins and tokens create collectors.

Please feel free to contact me at any time if you have a question, concern, comment or if I can help you in any way. You can call, write, email me or if you would like to share with other members, post at the Yahoo sales tax token group page:
<http://groups.yahoo.com/group/salestaxtokens/>

All my best,

John

The Society of Ration Token Collectors

The Society of Ration Token Collectors (SRTC) was established in 1966 to further the collecting of rationing materials and the study of rationing history in the United States and throughout the world. Members receive *The Ration Board*, a quarterly journal that includes a mix of rationing articles, membership activities, auctions of ration material, and other items of interest. Other membership benefits include a lending library, free classified advertisements, and exhibit awards.

Annual dues are only \$8.00 per year. Please contact **Thomas Smith, SRTC Secretary-Treasurer, 738 Cutlip Road, Jackson, OH 45640 USA**

E-mail tomsue@zoomnet.net

OHIO PUNCH CARDS REVISITED – MEAL TICKET

By James Bird R-539

Late in December of 1934, when the Ohio sales tax was approved, the rate was set at three cents per dollar. The stamp's were designed as two parts, part A; vendors receipt half and part B; consumers receipt half, to be divided at the time of each sale. The splitting of the stamp canceled it, so it could not be used again. 12 different denominations were printed.

The Ohio system was set up so the vendor collected the tax for the state. The state accomplished this by making the vendor anticipate his sales & prepay the sales tax. Nobody liked to pay the tax, vendor or consumer. When the consumer griped about the tax, the vendor could show that he already prepaid the tax. If the customer purchased a dollar worth of goods he paid 3 cents for the tax and was given his 3 cent receipt. Sometimes this was stapled to the invoice (see the member finds earlier in the newsletter).



Not all sales were in even dollars, many sales were under a dollar, especially at the 5 & 10 stores (dime stores). For these smaller purchases the state set up a bracket rate:

- 1 cent to 9 cents - no sales tax
- 10 cents to 40 cents – 1 cent sales tax
- 41 cents to 70 cents - 2 cents sales tax
- 71 cents to \$1.00 - 3 cents sales tax

The dime stores had specialized counters, each had their own cash register. Without the bracket system if one purchased a 10 cent item at 10 different counters, you would have to pay a total of 10 cents in sales tax, on just a dollar! A punch card system was devised to remedy this, so that you only paid the proper 3 cents sales tax on the dollar. The first time the customer made a purchase a punch card was bought for 3 cents. Then as the customer visited each counter and purchased each 10 cent items, the card was punched in the appropriate amount until the entire card was “canceled” with punches.

The state approved each vendor's submittal for a punch type card that fit their retail establishment's need. Each card was to have a number of punch spaces to equal \$1.00 in sales. The cards also included the name of the issuer, a register number and a space on back to paste a 3 cent customer receipt, thus “activating” the card. The vendor kept his receipt stub to show his sales tax paid. Some cards even had a space with the name of the person the card was issued to it in case it was lost, so no one else could use it.

The customer paid only 3 cents for each card and it was up to the consumer to get it punched correctly. If the consumer failed to get it properly punched or lost the card they were stuck paying more sales tax. Merlin & Tim labeled these punch cards as Ohio state local issues in their catalog system. The stores that had many outlets across Ohio had cards issued which could be used in any of their stores. The smaller stores only had local issues that were good only in the stores name that was put on them.

Previously in Newsletter #140, page 18 there was a meal ticket punch card shown. Again, in each case the customer paid 3 cents for the card when originally purchased. The prepaid consumer receipt was attached to the back. The cost of 3 cents was printed on the back and it was to be used like any other state-wide local punch card.

Note the January 9, 1935 article "Meal Ticket" Is New System For Sales Tax, from the Dayton Daily News Paper. If the customer had a 25 cent meal he was charged 3 extra cents to pay for the card (total 28 cents) at the vendor's register. He was then given the card to be used another time and no additional tax was charged until all the holes were punched. With the card he could have a 25c meal for 4 days & only 3 cents sales tax. Without the card 4 days worth of meals would have cost 26 cents each day or a total of 4 cents sales tax. If the meal cost a dollar then there was no need for a card, the card was only useful for the bracket system purchases of less than one dollar.

The additional advertisements shown on the previous page were from January, 1935 Dayton Daily News pages to give you an idea what was charged for a meal at that time. Gallaher charged 25 cent for lunch. You could get 4 lunches punched on the meal ticket. There were 5 of these stores in downtown Dayton. During this time about 90% of people either lived downtown or came downtown by walking, street cars & trolleys. Many stopped to have a cup of coffee and a roll or toast, perhaps for 10 cents, before going to the office. Some had lunch later at the many stores or soda fountains. Some used their punch cards for coffee and meals each day. The 75 cent meal was the highest advertised special I found and this was at a well-to-do hotel, Sunday lunch.

"Meal Ticket" Is New System For Sales Tax

COLUMBUS, O., Jan. 9.—**A**

Shoppers who feared they would have to pay a 10 per cent on small purchases under the 3 per cent sales tax law received cheerful news today.

A "meal ticket" system to level off the tax burden has been evolved, Carlton S. Dargusch, sales tax administrator, announced.

Under the law a tax of one cent must be paid on purchases of 40 cents or less, which would require a person buying a 10-cent item to pay a 10 per cent tax. The tax is two cents if the price is more than 40 cents and not more than 70, and three cents if the price is more than 70 cents and not more than \$1.

The "meal ticket" plan will permit stores to sell merchandise tickets in amounts on which the 3 per cent tax may be applied evenly. For instance a 40-cent ticket. A clerk will punch the amount of the purchase, collect the tax, and other purchases, with the ticket can be made tax-free until the total amount of the ticket is bought.

FRIDAY LUNCHEON

CHOICE:

Baked Lake Trout
with Tomato Sauce
Roast Sirloin of Beef

Roast Pork

Roast Lamb

Hash O'Brien Potatoes
Stewed Tomatoes
Rye Bread and Butter
Coffee, Tea or Milk

25c

Gallagher
DRUG STORES

SAVE ON SALES TAX **3c**

BUY A SALES TAX CARD FOR

It entitles you to buy \$1.00 worth of merchandise in any A&P Store in Ohio without paying any additional tax. Remember that your tax is only 3 cents for each dollar's worth of merchandise you intend to purchase—quite a saving and a convenience—just what you have been waiting for.

SEE MANAGER FOR DETAILS



Post & Paddock
Special Luncheons, 35c Up
Special Dinners, 55c Up
JACK WALKUP, O.C.H.

HOTEL
Miami

SPECIALS
FOR TUESDAY
For a better meal than
anywhere else at CULP'S

20% Off Special
DUTCH OVEN
POT ROAST
16c

Half-Price Special
Creamed Slaw, 5c

Lamb Chops or
Tenderloin
Steaks,
Charcoal
Broiled,
Every Evening,
5:30 P. M.

CULP'S
CAFFERIA
Opposite Keith's

Sunday Dinners DeLuxe

75c AND UP

MAIN DINING ROOM
12 NOON UNTIL 9 P. M.
MUSIC BY MIAMI TRIO

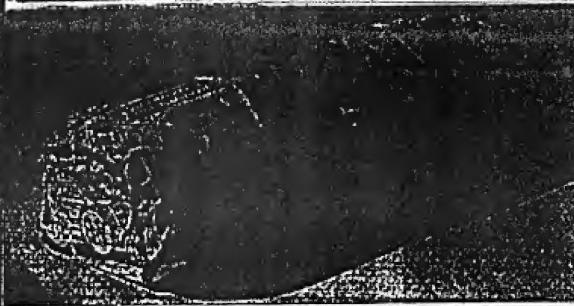
HOTEL MIAMI



Notice the prices of meals and other items in 1935 around the Dayton, Ohio area. The assumption is that many of the prices across the country were similar. Unfortunately the microfilm did not deliver great copies.



HERE IT IS!



NEW LOAF

GRANDMOTHER'S OLD-FASHIONED
SLICED

RYE BREAD

20-Oz.
Loaf 9c

We have improved this popular loaf by increasing the
rye flour content and using a new malle. Try it today
and you will say it's the best rye bread at any price.

| | | |
|---|---------------------|------------|
| MOTHER'S OATS | Quick or Regular | 3 lbs. 25c |
| 2 Large Packages, 39c! with China, Large Pkg. | | 26c |
| PUFFED WHEAT | Steam Exploded | 8c |
| QUAKER CRACKELS | 3 lbs. 25c | |
| AUNT JEMIMA | Pancake Flour | 10c |
| PUFFED RICE | Steam Exploded | 12c |
| POST BRAN FLAKES | 2 lbs. 29c | |
| INSTANT POSTUM | 8-oz. Can | 38c |

SAVE ON SALES TAX 3c

BUY A SALES TAX CARD FOR

It entitles you to buy \$1.00 worth of merchandise in any A & P Store
in Ohio without paying any additional tax. Remember that your
tax is only 3 cents for each dollar's worth of merchandise you intend
to purchase—quite a saving and a convenience—just what you have
been waiting for.

SEE MANAGER FOR DETAILS

| | | | |
|----------------|--------------------------------|----------------|-----|
| FRESH EGGS | SUNNYBROOK Carton, Doz. 24c | Date | 20c |
| JELL-O | Six Popular Flavors | 2 lbs. | 11c |
| SWANSDOWN | Cake Flour | lbs. | 27c |
| MINUTE TAPIOCA | 2 lbs. | 23c | |
| PEACHES | Iona Brand Sliced or Halves | 2 lbs. Cans | 31c |
| KEY-KO OLEO | Equally Fine for Cooking | 2 lbs. | 25c |
| SOAP CHIPS | Easy Took | 5 lbs. | 26c |
| Fruit Cocktail | Everybody's Luscious Fruit | 2 Taz Cans | 29c |

IN OUR MEAT MARKETS

| | | |
|-----------------|-------------------------|---------|
| POT-ROAST | First Cut | 18c |
| VEAL CUTLETS | lb. | 29c |
| VEAL ROAST | Boneless | lb. 23c |
| VEAL LOIN CHOPS | lb. | 27c |
| SEA BASS | Speckled Fish | lb. 10c |
| CHICKENS | Table Dressed | lb. 33c |
| Summer Sausage | lb. | 15c |
| JEWEL | Vegetable Shortening | lb. 16c |

FRESH FRUITS AND VEGETABLES

| | | |
|----------------------|--------------------------------------|-------------------------|
| CALIFORNIA NAVEL | | |
| ORANGES | | |
| 12c Size 38c Doz. | 6 | for 19c |
| RHUBARB | California Fresh | 2 lbs. 25c |
| CARROTS | California Fresh, Crisp Tender | 5c |
| GREEN ONIONS | Home-grown Bunch | 1c |
| DATES | Fresh California | 13 1/2 oz. pkgs. 19c |

| | | |
|----------------------|-------------------------|-----|
| A & P COFFEE SERVICE | | |
| 8 O'CLOCK | Mild and Mellow | 19c |
| RED CIRCLE | Rich and Full-bodied | 19c |
| BOKAR | Smooth And Winy | 25c |

In the above A & P ad you will notice their sales pitch to purchase their sales tax card and save tax. A & P was issued permit #1 the first to be authorized to use these cards in the state. Notice the prices of food, this ad was from April 1935.

MYSTERY SOLVED: TEXAS MAVERICKS NO MORE

By John Ostendorf R-518

Seven years ago I wrote with frustration about the Texas mavericks, currently listed as TX-M1 through M3. Despite tons of research and several trips to libraries and archive offices in Houston, San Antonio, Dallas, and Austin, I was stonewalled. What was known was that the TX-R1 through R4 tokens were from the San Antonio area. Merlin Malehorn did some wonderful research and was able to attribute them to the 1960 campaign for the Texas House of Representatives. I discovered that Dean Johnston (TX-M2) was from Houston, presumably issued in 1960 for Johnston's successful campaign for the Texas House.

Armed with this information, the focus of my research was San Antonio and Houston. Surely, the Barlow and Keatts (TX-R1 and R3, respectively) pieces were from San Antonio or Houston, right? Wrong! As it turns out, my research had been too focused on the Houston-San Antonio region. However, time is on our side as researchers. People in politics tend to stay in the public eye whether they win election or not. Successful or not, they often run for another office and often a higher, more profile office. I decided to broaden my search to the state level and since Ms. Keatts may have married and changed her surname, my focus was on Brigham. An internet search for William Brigham led to the discovery that he is a retired state appellate court judge out of Fort Worth.

This was exciting! Surely the Brigham token was issued from Fort Worth. Not so fast! Knowing he had to be a lawyer to be a judge, I wanted to know how old he was and where he went to law school. I discovered he graduated from Baylor Law School in Waco, Texas and was admitted to the state bar in April of 1958.

I was pretty confident that Brigham ran for the Legislature out of either Fort Worth or Waco. Determining the time period to search was easy. Since all but two members of Texas Legislature in the late 1950s and early 1960s were Democratsⁱ, the search needed to be focused on the Democratic primaries for 1958, 1960, and 1962.

Another thing any researcher needs is luck. I started searching for Brigham in the Fort Worth newspapers of the time period since the Dallas library has those on microfilm and does not have the Waco papers. Well, I didn't find Brigham, but I did find Charlotte Keatts!

The 1958 Democratic primary was held on Saturday, July 26th, 1958. In the July 25th edition of the Fort Worth Telegram, Ms. Keatts ran a tiny political ad (approximately 1/4" by 3/8").



Fort Worth Star Telegram, July 25, 1958

The following ad ran in the Saturday, July 26th edition of the Fort Worth Star Telegram. Note that Charlotte Keatts ran against two other opponents for State Representative- Place 4.

SAMPLE BALLOT
Courtesy of **DOYLE PARKER**
For State Rep. Place 2



DOYLE PARKER
**THE ONLY TRUE
CONSERVATIVE
IN PLACE 2**

Governor:
Price Daniel
Henry B. Gonzalez
Joe A. Irwin
W. Lee O'Daniel

Lieutenant Governor:
George Nokes
Ben Ramsey

United States Senator:
Wm. A. Blakley
Ralph W. Yarborough

Associate Justice-Supreme Court
Place 1:
Robert W. Hamilton
Wilmer B. Hunt
J. Edwin Smith

Associate Justice Supreme Court
Place 4:
Joe Greenhill
Sarah T. Hughes

**Commissioner of General Land
Office:**
Bill Allcorn
L. J. (Lil) Dimmitt

Commissioner of Agriculture:
Tom Griffin
Glen H. Kathmann
John C. White

District Clerk:
Gene Smith
Carlisle Garlitz
J. O. Joe Brown

County Judge:
Mrs. Shirley W. MacIn
Marvin B. Simpson Jr.

Judge of the Probate Court:
Homer B. Green
Weldon Bradley
A. L. Crouch

County Treasurer:
M. W. "Hop" Hovenkamp
Ross Trumble
W. B. "Bill" Gurley

District Attorney:
Dawson Davis
Doug Crouch

State Representative—Place 1:
Joe Travis Lankford
Yale Lary
Dixon Holman

State Representative—Place 2:
Rudy Matlock
Bob Reeves
Joe Crumbie
James Richard Webb

DOYLE PARKER
Clarence E. Farmer
Don Gladden

State Representative—Place 3:
Don Kennard
W. N. Bill Corry

State Representative—Place 4:
Lon Evans
Charlotte Keatts
Scott McDonald

State Representative—Place 5:
Geo. Richardson
Tommy Shannon
R. Q. (Red) Cornelius

State Representative—Place 6:
Wendell Knox
Fred T. Spangler
Frank Lanham
Howard Green

State Representative—Place 7:
A. B. Griffith
W. C. "Red" Cowen

Democratic County Chairmen:
Lester L. Farquhar
Davey O'Brien

Commissioner's Court—Precinct 2:
R. E. Gilley
C. H. (Punch) Wright
—(Paid Political Adv.)

Fort Worth Star Telegram, July 26, 1958

There were numerous, larger ads for both of her opponents, Evans and McDonald, in the week prior to the primary election. However, only this one very tiny ad ran for Ms. Keatts. Presumably, Ms. Keatts ran a distant third in an election won by Scott McDonald. This is understandable since women in the Texas Legislature in the late 1950s and early 1960s were about as rare as Republicans (one Republican and one woman served in the 58th Legislature that began service in 1961; zero Republicans and one woman served in the 57th Legislature that began service in 1959). There was no mention of her in the 1960 campaign. There was also no mention of Brigham in either campaign in Fort Worth.

Therefore, it was off to Waco! There is no mention of Bill Brigham in 1958. However, he was very visible in the 1960 election.

THE ISSUE:
WILL TEXAS HAVE A
GENERAL SALES TAX
OR A
FAIR AND JUST TAX ON NATURAL RESOURCES

This Is The Question You Must
Answer When You Vote for YOUR
State Representative, Place 1

| | |
|--|---|
| Bill Brigham's Platform <ul style="list-style-type: none">I. Bill Brigham Is Opposed to a General Sales Tax and States:<ul style="list-style-type: none">1. A general sales tax is an unfair tax on the take-home pay of those least able to afford it.2. A Sales Tax would increase the grocery bill of the household approximately \$70 per year.3. A General Sales Tax would make tax collectors out of the 94,000 retail business men in Texas.4. A General Sales Tax would create the largest administrative and enforcement bureaucracy Taxes has ever known.5. The cost of raising a general sales tax is economically prohibitive.6. Historically the sales tax in other states was started at a fraction of a cent per dollar and ended up as a nickel per dollar.II. Bill Brigham Favors a Tax On Natural Gas, 53% of Which Would Be Paid by Out-of-State Users<ul style="list-style-type: none">Bill Brigham also favors a strong tax on all other natural resources, the greater part of which are being removed from Texas by outside special interests.III. Bill Brigham Has Always Given "A Day's Work for A Day's Pay" | Woods' Record <ul style="list-style-type: none">I. On General Sales Tax<ul style="list-style-type: none">Woods consistently voted for a General Sales Tax during the last session of the legislature. The following listed votes are taken from the official record. The House Journal is positive proof.<ul style="list-style-type: none">1. House Journal, June 27, 1959, page 104-107 (official record)2. House Journal, June 30, 1959, pages 411-413 (official record)3. House Journal, July 23, 1959, pages 133-134 (official record)Now in the face of public opinion he is denying these votes.II. Gas Pipe Line Company Tax<ul style="list-style-type: none">Woods followed the lead of the Gas Lobby and voted against a tax on the Large Gas pipe Line Companies. See House Journal June 16, 1959 Page 633 (official record).These Large Gas Companies transport 53% of Texas Natural gas out of Texas with relatively NO TAX ON IT.New York receives 9 times more revenue off of Texas Natural Gas, than does Texas. Michigan and Illinois, receives 4 times more revenue from Texas Natural Gas, than does Texas.III. Absentee Record<ul style="list-style-type: none">Woods was ABSENT during 146 Roll Call votes during last legislature. |
|  <p>BILL BRIGHAM</p> | <ul style="list-style-type: none">• BILL BRIGHAM •<ul style="list-style-type: none">• FBI Agent, 3 1/2 Years• Married 3 Children• Veteran W. War II• Waco AttorneyJoin the Fight Against a General Sales Tax VOTE FORBill BrighamREPRESENTATIVE PLACE 1, McLennan CountyPol. Advt. Paid for by Friends of Bill Brigham |

Waco Tribune Herald, May 6, 1960



Waco Tribune Herald, May 7, 1960

A black and white political advertisement. At the top, it says "(NO SALES TAX)". Below is a portrait of Dean Johnston. The text includes: "Representative", "DEAN JOHNSTON", "For 2nd Term . . .", "Legislature #1", "'Don't Swap a Record for a Promise'", and "(Paid Pol. Adv.)".

Note the mention of a "general sales tax." This terminology was used by many politicians. There is a subtle meaning in the term "general". When reading the newspapers of the time, it becomes clear that many politicians were against a "general" sales tax; however, they were not necessarily against a sales tax. Many of these politicians favored a sales tax on certain items, just not a "general" sales tax. This is probably the reason a sales tax ended up passing in the very next legislative session.

Bill Brigham is quoted in the May 6, 1960 Waco Tribune-Herald as saying, "it is time for Texas to receive a fair tax revenue from its natural resources, particularly from natural gas, 53 per cent of which is being marketed outside the State of Texas". Brigham would end up losing the election 15,080 to 13,287 to James Woods, a local television weatherman. He did not run for election in 1962.

So we now know that the Keatts token currently catalogued as TX-M3 is from Fort Worth, the Brigham token currently known as TX-M1 is from Waco, and the Johnston token currently known as TX-M2 is from Houston. But when were they issued?

Johnston ran for election in 1958 and 1960. He won in 1958 and lost in 1960. Keatts ran in 1958, but it cannot be determined if she ran in 1960. Brigham did not run in 1958 and ran only in 1960. The following is one of Dean Johnston's advertisements:

Houston Post, May 7, 1960

I believe these were all issued in 1960. Keatts could not be found in 1960; but she could barely be found in 1958. Unfortunately, the Fort Worth Star-Telegram did not report the vote tabulation in either 1958 or 1960; mentioning only the winner in each occasion. My inquiry to the Texas State Library, the repository of election results, was that they could not locate election results for Fort Worth for this time period. Keatts was probably a very minor candidate in both 1958 and 1960.

Brigham ran in only 1960, so his token had to have been produced then. Johnston ran in both 1958 and 1960. However, the three tokens are all nearly identical, leading to the presumption that they were all issued in 1960. Also helping support the position that these tokens were issued in 1960 is that the sales tax issue was at a fevered pitch in 1960. This was not so in 1958. While the issue surfaced in the late 1950s, it was first openly discussed in the Legislature in 1959.

The following ad demonstrates exactly where Governor Price Daniel stood on the sales tax issue in 1960:

Vote Saturday
RE-ELECT
GOVERNOR
Price Daniel

A General Sales Tax

WOULD:

1. RUN OFF INDUSTRY
2. PUT THE TAX BURDEN ON THOSE LEAST ABLE TO PAY
3. AMOUNT TO A GROSS INCOME TAX ON 90% OF THE PEOPLE
4. INCREASE THE COST OF LIVING
5. MAKE TAX COLLECTORS OUT OF 90,000 RETAIL MERCHANTS
6. LEAD TO A STATE INCOME TAX — 30 STATES NOW HAVE BOTH

Don't Be Fooled by the Lobbyist —
Backed 2% General Sales Tax.
They simply want to take the taxes off
of their Natural Gas Pipeline Companies.

Re-Elect Governor Price Daniel
DEMOCRATIC PRIMARY, MAY 7

Best for Texas
For Unity, Progress,
and Good Government

SEE AND HEAR
STATEWIDE TV
FRIDAY, 6:15 P.M.
KCEN-TV

Waco Tribune-Herald, May 8, 1960

According to The Handbook of Texas online, "in 1961, despite his strident objections, he could only watch in his third term as the legislature approved a sales tax after two called special sessions. He allowed the tax to become law without his signature to keep the state from going broke. Much of the electorate blamed him for the sales tax, partly because store clerks had developed the practice of ringing up sales and then saying, "Now, let's have a penny for Price."

In conclusion, the Texas mavericks should be renumbered as TX-R9 through R11. Ideally they would be listed in sequence with R1 through R4 as they all emanated from the same campaign; however, the catalogue numbers R5 through R8 are already in use. They are all probably legitimate rarity 9 tokens. I am in Texas and have never found one in Texas despite a lot of searching. I own only one of the three and had to pay dearly for it on eBay. They are an interesting reminder of tumultuous times in Texas.

References not cited within the article:

United States Sales Tax Tokens and Stamps: A History and Catalog, Merlin Malehorn & Tim Davenport, Jade House Press, Bryantown, Maryland, 1993.

Trying to Solve the Mystery Behind the Texas Mavericks, John Ostendorf , ATTS Newsletter #114/115 July-December, 2001.

Members of the Texas Legislature, 1846-1980, published by the State of Texas.

SALES TAX TOKEN QUIZ

By James Bird R-539

James submitted this quiz for fun, but I think we should take it a bit further. I will bestow a wonderful prize, from the prize closet, to the name randomly drawn out of a hat from all entries received by November 15th, 2008. They don't even have to be correct – just for fun! I will report on the results and answers (Some have more than one right answer) in the next newsletter. You earn 4 points for each answer you fill in (up to 100 points). Use whatever source you wish to obtain your answers (you could even try to do it by memory). All points are good where honored.

1. Name the state with a tax token with a star center hole.
2. Name the state with a tax token with a square hole.
3. Name the state with a tax token that has 24 stars.
4. What state has a square tax token?
5. What state issued a tax token with a triangle center hole?
6. What state issued a tax token with a Large K in center of both sides?
7. Name the state with a tax token with a plus shaped center hole.
8. What state used the most different types of materials to make tax tokens?
9. How many **STATES** issued sales tax tokens (not stamps)?
10. Name the first state to have a **STATE ISSUED** tax token.
11. Name two states that did not have a tax token.
12. Name 3 metals used to make tax tokens.
13. Name 3 non-metals used to make tax tokens.
14. What state issued a token with a star in the center on both sides but no hole.
15. Name the first state to use a **LOCAL** tax token.
16. Name a state that has a red plastic tax token.
17. Name a state that has a blue plastic tax token.
18. Name a state that has a green plastic tax token.
19. Name a state that has a white plastic tax token.
20. Name a state that has a gray plastic tax token.
21. Name a state that has a violet plastic tax token.
22. Name a state that has a black plastic tax token.
23. What state issued a tax token with the outline of the state on it?
24. What state issued a tax token showing cactus? (Bonus points What Kind of Cactus?)
25. What is a mill in US monetary equivalence value?

SALES TAX TOKENS ONLINE

By Robert Frye L-521 bob@taxtoken.org and
Ralph Harnishfeger R-222 rharnish@lhup.edu



This quarter was a bit low in high priced lots in our specialty. There were still a few interesting individual and bulk lots of tax related items, both sold and unsold, this past quarter on the internet.

One item which caught my eye was a large group of hundreds of 1959 New York City sales tax protest postcards. These cards were sent to the Borough Hall office in Queens to protest the soon to be instituted 4% sales tax. I thought these were interesting but did not bid, perhaps others felt the same way because the lot closed on July 19th with no bidders at the starting price of \$4.99.

As is usual with the auction lots on Ebay there are many mixed lots, these mixed lots give you a false sense of value. One case in point was a lot described as follows: 4 TOKENS - ALASKA TRADE 12 1/2 - KANSAS TAX – BONUS it closed with 8 Bids at \$102.50 on Oct-05.

Another large lot was described as: 130 ALL DIFFERENT WORLD COINS, CASINO, TRANSIT, TAX TOKENS sold with 5 Bids for \$23.48 on Oct-05. Again the number of tax tokens was small and they were quite common.

A group of 148 carded U.S. tax tokens closed on August 25 for \$46.44 with 10 bids.

A lot described as "huge..." with over 300 tax tokens from Colorado, Kansas and Missouri closed on August 16 for \$22.73 with 5 bids.

A somewhat cryptically described lot of "150+ old mixed lot state tax other token collection had 7 bids and sold for \$21.61 closing August 17th. Such lots intrigue me by their lack of specific descriptions. I have found such lots often to contain treasures but did not bid on this one, did you?



Lot of 4 Illinois Sales Tax Tokens New Boston, etc sold with 9 Bids for \$18.00 on Sep-26



A live auction for a common token achieved quite astounding results.

The auction is described as 2 New Mexico Tax Tokens and the description was unsure of their metallic composition. I must say their cataloger was not doing their job, but despite their poor description this lot received 6 Bids at the Live Auction and sold for an astounding \$30.00 on Sep-27. The final auction also included an outlandish charge of \$15 for SHI. Wow

There were many lots of common tokens that sold for decent prices – relative to rarity, as it seemed that multiple lots of common tokens were selling well. Below is a partial listing of many of the lots that sold on Ebay in the last few weeks.

- 9 - State of Kansas Tax tokens got 1 Bid and sold for \$2.99 on Oct-05
- 21 - State of Missouri Tax tokens got 1 Bid and sold for \$2.99 on Oct-05
- 10 - State of Colorado Tax tokens attained 1 Bid and sold for \$2.99 on Oct-05
- 20 Paper Tax Tokens & 4 Metal Tax Tokens had 1 Bid and sold for \$0.99 on Oct-05
- STATES OF MS, UT, WA, OK, CO TAX TOKENS! Sold with 1 Bid for \$0.99 on Oct-05
- STATES OF MS, NM, UT, AL, CO, OK, LA TAX TOKENS sold with 1 Bid for \$0.99 on Oct-05
- STATES OF MS, WA, UT, AZ. & CO TAX TOKENS attained 1 Bid for \$0.99 on Oct-05
- State Tax Tokens - OK, WA, MO, LA - Lot of 6 Different sold with 3 Bids for \$2.54 on Oct-05
- Aluminum Colorado Sales Tax Tokens got 1 Bid and sold for \$0.89 on Oct-05
- Tax Tokens (CO-MO-IL-WA-UT-KS-OK) Lot of 12 attained 1 Bid and sold for \$1.50 on Oct-05
- VINTAGE CO SALES TAX TOKENS, LARGE LOT got 3 Bids and sold for \$2.75 on Oct-02
- LOT OF 20 1935 PRE WAR NM TAX TOKENS got 1 Bid and sold for \$9.99 on Oct-01
- CO 2 MILL RETAIL TOKEN SALES TAX attained 1 Bid and sold for \$0.99 on Sep-30
- WA TAX COMMISSION SALES TAX TOKEN got 1 Bid and sold for \$0.99 on Sep-30
- CO SQUARE SALES TAX TOKEN had 1 Bid and sold for \$0.99 on Sep-30
- LOT OF 36 WA STATE SALES TAX TOKENS with 3 Bids sold for \$4.25 on Sep-30
- WA SALES TAX TOKEN WA-S1C 10 Cents or Less had 1 Bid and sold for \$0.99 on Sep-29
- lot of old tax tokens MO, CO, WA and UT got 1 Bid and sold for \$2.99 on Sep-29
- 6 State Tax Tokens UT WA AZ MO Age Unknown had 1 Bid and sold for \$1.99 on Sep-28
- TAX TOKEN LOT- OK, KS, MO with 1 Bid sold for \$6.00 on Sep-27
- NM Sales Tax Token NM-S6 Black OPAQUE had 3 Bids and sold for \$1.75 on Sep-27
- NM Sales Tax Token NM-S5 White Gray Translucent had 1 Bid and sold for \$0.99 on Sep-27
- MS SALES TAX TOKEN MS-S2Aa(3) Scarce Variety sold with 2 Bids for \$1.50 on Sep-27
- AL SALES TAX TOKEN AL-S12 Dept Of Revenue 5 had 2 Bids and sold for \$0.99 on Sep-27
- Tax Tokens CO-MO-IL-WA Lot of 12 had 5 Bids and sold for \$5.00 on Sep-27
- Missouri Tax Tokens-Lot of 5 had 2 Bids and sold for \$0.99 on Sep-27
- Lot of 2 Illinois Sales Tax Tokens "Retailer's" Error had 4 Bids and sold for \$8.00 on Sep-26
- Lot of 10 Sales Tax Tokens from AL, MS & LA Had 3 Bids and sold for \$3.25 on Sep-26
- Lot of 10 Sales Tax Tokens from OK, CO & UT Had 3 Bids and sold for \$3.40 on Sep-26
- 20 Metal & 3 Plastic WA State Tax Tokens had 4 Bids and sold for \$1.75 on Sep-26
- MO Milk Cap Sales Tax Tokens S1, S3, S5 and S6 sold with 1 Bid for \$3.00 on Sep-24
- AZ Sales Tax Token AZ-S1B Copper Commission 1 had 2 Bids and sold for \$1.04 on Sep-22
- AZ Sales Tax Token AZ-S1A Copper Commission 1 had 1 Bid and sold for \$0.99 on Sep-22
- AL Sales Tax Token AL-S7B Gray Brown Fiber had 2 Bids and sold for \$1.50 on Sep-22
- AL Sales Tax Token AL-S3 Department of Revenue had 3 Bids and sold for \$1.75 on Sep-22
- Aluminum CO Sales Tax Tokens had 1 Bid and sold for \$0.89 on Sep-21
- Louisville, KY Arctic Ice Sales Tax Tokens L3 and L4 had 5 Bids and sold for \$5.69 on Oct-01 and another lot with the same description had 1 Bid and sold for \$6.00 on Sep-24
- Herrin, Illinois Sales Tax Token M-5 attained 4 Bids and sold for \$21.21 on Oct-01
- 1936 Oklahoma Old Age Pension Tax Token had 6 Bids and sold for \$9.38 on Sep-29
- 16 Assorted State Tax Tokens had 1 Bid and sold for \$9.99 on Sep-23
- 100 Sales Tax and Tax On Purchase Tokens had 1 Bid and sold for \$4.75 on Sep-23
- 9 Washington State 1935 Tax Tokens + 3 damaged had 1 Bid and sold for \$0.99 on Sep-23
- 5 -Vintage 1936 LA Public Welfare Tax Tokens had 7 Bids and sold for \$10.50 on Sep-23
- A group of 17 AZ tax tokens "nice!" had 3 bids and sold on August 20 for \$5.55.
- An OK old age pension tax token, one mill, brought \$9.38 with 6 bids on September 29.
- A charity lot of 8 CO tax tokens, mostly in cards, had 6 bids and closed at \$9.89 on Sept 21
- A Listing "rare-unlisted Mississippi sales tax token" had 2 bids and sold for \$10.49 on Aug 19.
- 20 Utah sales tax tokens described as "...rare mixed lot" attracted 9 bids and closed August 23 at \$7.50



A great lot that I missed out on was: Major Errors on 4 different sales tax tokens, it achieved 11 Bids and sold for a final value of \$37.36 on Oct-05



A surprise lot was described as: 15 Vintage Alabama Tax Tokens WWII with 3 Bids and sold for \$34.00 on Oct-03

Only a few Illinois Provisional's were listed and they are as follows:

- Beardstown, IL 1/4c Sales Tax Token Retail/Merchants had 2 Bids and sold Sept 28 for \$4.99
- Jacksonville, IL 1/4¢ Provisional Sales Tax Token Scrip had 4 Bids and sold Sept 28 for \$4.24
- Vintage St Anne IL Sales Tax Tokens in copper had 2 Bids and sold for \$1.53 on Sep-21
- A provisional from El Paso, IL, had 9 bids and brought a hefty \$18.50 closing on August 21
- A group of 3 IL provisional's from Moline, East Moline and Silvis had 4 bids and closed for \$11.35 on August 12. Another identical lot brought \$10.40 on the same date with 6 bids. A third such lot closed at \$8.00, same day.



A surprising result occurred with and auction described as follows: Five 1935 State of Washington Tax Token Scrip, the lot achieved 11 Bids and sold for a whopping \$51.00 with Free shipping on Sep-30

Coincidentally a similar lot sold a week earlier described as State Revenue Washington Sales Tax Token Scrip 1/5c with 4 Bids for \$5.50 on Sep-24



**Mississippi SALES TAX TOKEN MS-S2AC
ERROR Curiosity**

This lot was described as a nice vintage TAX TOKEN from the State of Mississippi... Die Crack Error and a curiosity too - it appears that the corner tips have been altered making them very pointed and I believe these were done after the coining process...attempting to create a variety. This lot received 1 Bid and sold for \$0.99 on Sep-29.



A 1933 Chicago Worlds Fair souvenir sales tax token was actively sought with 9 bids and sold for \$28.51 on August 1 (see photo).

An auction of 57 WA tax tokens noted as "100% to charity" had 4 bids and sold for \$12.91. A lot of 98 MO tax tokens with a similar note brought \$11.21 with 4 bids. A third charity lot of 9 AL tax tokens in cards had 6 bids, closing at \$11.01 all these lots closed on September 20.

An Arizona AZ-S6a 5 brass had 6 bids and sold for \$8.50 on August 17 with free shipping. It is refreshing to see such shipping charges as many of these token lots have shipping charges ranging up to \$7.99 for just a few tokens which could be easily shipped for a maximum of a few dollars.

A group of green and silver colored Washington state tokens, estimated by me as at least 200 from the photo provided, had 4 bids and brought \$15.28 plus \$5 shipping. This lot closed August 22.

A lot of 17 tax tokens from 10 states with no duplicates attracted 3 bids at \$11.05 with free shipping. The sale ended September 19.

A group of 22 carded tax tokens from WA, UT, OK, NM, KS, CO, AZ, and MS had 7 bids and closed at \$8.52 on August 20.

A group of multi-state tax tokens neatly arranged in the bottom of a bowl for photographing had 5 bids and closed August 22 at \$7.51. This same lot failed to sell on August 15 with a minimum bid of \$4.99.

A lot described as "huge collection" of Oklahoma tax tokens paper and metal had 6 bids and brought \$6.07 on August 20. The photo was clear and I counted just 25 tokens in this lot, perhaps a matter of definition but in my humble opinion just a bit less than "huge".

Many dozens of lots of tax tokens offering from a single to 10-100 or more very common tokens continue to be listed but remained unsold during this quarter. My last ebay search of completed sales this quarter showed a list of 205 tax token sales during the two week period. This includes listing of tax tokens mixed with a variety of other tokens, foreign coins, medals and other small items. Over half of those 205 listings failed to receive a bid with a minimum bid price of just 99 cents.



TRADING POST

WANTED: Your classified ad. Each member is entitled to a free ad in each issue. Your ad can be run in more than one issue if you let the editor know. The editor reserves the right to publish ads relative to space limitations. New ads will receive first priority over continuing ads.

United States Sales Tax Tokens and Stamps: A History and Catalog, M.K. Malehorn and T. Davenport, \$39.95 (member price) +\$3.50 Postage and Handling, from Turtle Hill Book Co., P.O. Box 265, Bryantown, MD 20617. Non-member price \$49.95 + Postage and Handling.

ATTS Catalog Supplement Pages: There are 96 supplement pages, 20 are printed both sides, the balance are single sided. There are also 3 color pages. A complete set is \$16.00 ppd, just black and white for \$12.50 ppd or just color sheets for \$4.50 ppd. The same supplements are available on CD for \$8.00 ppd, including color and black and white in Adobe format. Please contact the Editor.

Wanted: Anything from Sapulpa, OK. Also seeking bulk tax tokens for giving to young collectors, kids, groups, etc. Will Buy. Sam K. Payne, P.O. Box 361, Sapulpa, OK 74067 svpayne@aol.com

For Sale: Litchfield or Paris Illinois ¼¢ Chamber of Commerce tax token \$3 each plus one stamp. Leo Schiltz, 196 Crestview LN, Dyer, IN 46311.

Wanted: ATTS Newsletter back-issues wanted, and all other coin club periodicals. Harold Thomas, P.O. Box 7520, Beaumont, TX 77726-7520. 409-466-0781.

Wanted: War tax tokens, script or tickets. Will buy or trade. Jim Calvert, jnlcalvert@gmail.com, 569 Diego Rivera Lane, Arroyo Grande, Ca. 93420

Occupation token Dept of Finance 1½ mills state of Illinois \$2 ppd. Leo Schiltz, 196 Crestview LN, Dyer, IN 46311.

For Sale: Sales Tax Tokens from MS, AL, LA, OK, KS, and MO for 20c each or 20 different for \$2.50. Also have wooden nickel bag of 250 for \$25.00 plus \$5.00 shipping. Billy Ethridge, 11956 Newton Co. Martin Road, Collinsville, MS 39325.

Wanted Personal tokens and overprints issued by Jerry Bates, Jerry Schimmel and other numismatists. Pete Smith, 2424 4th Street NE, Minneapolis, MN 55418. E-mail petesmith_158@msn.com

Litchfield or Paris Illinois ¼ cent Chamber of Commerce tax token. \$3 each plus stamp. Leo Schiltz, 196 Crestview Lane, Dyer, In 46311

Collector needs the following Illinois provisional's to compete collection. Moline L62A, L63Ac, L63Bb, L63-Bc, Rock Island L88Ab, L88Ba. Also needs most of the Illinois paper issues. Don Thannen, 2213 Grey Stone Drive, Springfield, IL 62704 or e-mail ddthannen@sbcglobal.net

Errors Wanted on tax tokens or any kind of tokens. I have many Minnesota pinball token errors to sell or trade (struck-over other tokens) Joe Steger, phone 330-762-7684 or e-mail: STEGER6@SBCGLOBAL.net

Tokens for Sale: NRA member tokens made of tan & red fiber -\$ 7.00 for the pair. Canada meat viande ration ww2 blue fiber token \$ 2.00 each. 1973 IL bicentennial medal depicting Native American "Iliniwek" in original packing \$ 5.00. \$ 1.00 shipping, optional insurance add \$1.35. Steven Kawalec P.O. Box 4281 Clifton, NJ 07012 owlprowler@aol.com



FINANCIAL REPORT

June 1, 2008 – Aug 31, 2008

Checking Account

| | | | |
|-------------------------|-------------------|---------------------------------|------------------|
| Balance 06/01/08 | \$ 1030.95 | Balance 08/01/08 | \$ 850.33 |
| Expenses (06/01-06/31) | \$ 0.00 | Expenses (08/01-08/31) | \$ 0.00 |
| Income (06/01-06/31) | \$ 10.00 | Income (08/01-08/31) | \$ 10.00 |
| Balance 07/01/08 | \$ 1040.95 | Closing Balance 05/31/08 | \$ 860.33 |
| Expenses (07/01-07/31) | \$ 255.62 | | |
| Income (07/01-07/31) | \$ 65.00 | | |

Savings Account

| | |
|---------------------------------|-------------------|
| Balance 6/01/08 | \$ 4411.74 |
| Interest (06/01-08/31) | \$ 3.08 |
| Closing Balance 08/31/08 | \$ 4414.82 |



The balance for August covers the cost of the last newsletter. As usual, this report does not include the cost of this newsletter because that cost can't be known until after this statement was made.

DONATIONS: Thank you to Sam Payne for his donation. All the donations are appreciated very much and help keep us from needing to raise the dues even with increased postal rates and copy costs. Life members, it is okay if you want to make a donation.



ORGANIZATIONAL REPORT

June 1, 2008 — Aug 31, 2008

NEW MEMBERS: Charles Turner

DROPS: None

REINSTATEMENTS: Sam Payne and
Richard Hartzog

MEMBERSHIP (Aug 31) 112

ATTS GENERAL INFORMATION

The ATTS Newsletter is the official quarterly publication of the American Tax Token Society and it is mailed from Lenexa, Kansas, USA as a first class mailing. The newsletter is published for its members. Copies of the newsletter are available to schools, universities, museums and other educational or related organizations upon request. The request must be made in writing on the organizational letterhead and signed by a legal representative of that organization.

The opinions expressed in this newsletter are those of the authors of each specific article. Those opinions may not reflect the same opinions of the editor or other society officers.

The society's officer's serve without compensation of any kind other than direct expenses incurred when conducting official society business.

The American Tax Token Society is a not-for-profit, tax-exempt, educational and research social club. The ATTS is registered as a 501(c)(3) organization under the IRS guidelines. All donations are tax-deductible subject to IRS guidelines.

Portions of the newsletter may be reprinted but permission from the society and/or the original author must be obtained in writing, however excerpts may be reprinted without permission. Articles reprinted from sources outside of the ATTS must have permission from the original source.

Articles, news, information and general education materials are always being sought for publication. Send your submissions to the editor. If the article is from a source other than the submitter then please include all the information necessary so that the editor can obtain permission to reprint the article. If we can't get permission we can't print the article! No payment of any kind is given for any article submitted or published.

Information about membership, address changes, dues and donations should be addressed to the club secretary-treasurer. Membership dues are \$10 (U.S. addresses only), \$10 (U.S.) for Canadian addresses and \$15 (U.S.) for the U.K. and Europe. Write for additional rates depending on the country. Lifetime membership dues are \$160 (U.S. addresses only), \$180 (U.S.) for Canadian addresses and \$300 (U.S.) for U.K. and Europe. The membership calendar year begins in January.

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ATTS NEWSLETTER

Official Quarterly Publication of
The American Tax Token Society
Robert Frye, *Editor*; P. O. Box 14514
Lenexa, KS 66285-0514



ATTS NEWSLETTER

#143

October – December 2008

Volume 38, Issue 4



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Frye Tax Token Sale #6

bob@taxtoken.org

Ph. 816.516.1110

Robert Frye, P.O. Box 14514,
Lenexa, KS 66285

Catalog numbers taken from **United States Sales Tax Tokens and Stamps: A History and Catalog** by Malehorn and Davenport. This is a partial listing; request a full listing via e-mail or regular postal mail. Most tokens are available in multiples. All tokens guaranteed genuine & correctly attributed. Sales made in the order received. Any money received for tokens not available is returned promptly. Include **\$2.00** for postage and add **\$1.65** for insurance if desired. Money order, check or PayPal.

IL LOCAL

Arcola - L2, Unc, R-1 - \$1.50
Bunker Hill - L6, XF, R-4 - \$5.00
Cambridge - L8, Unc, R-3 - \$4.00
Carbondale - L18A&B, Unc, \$2.50 pair
Chandlerville - L20, Unc, R-2 - \$2.50
Charleston - L22, AU, R-1 - \$1.50
Effingham - L37, Unc, R-2 - \$2.50
Galva - L39, Unc, R-1 - \$1.50
Gillespie - L41, XF, R-3 - \$4.00
Hoopeston - L42, Unc, R-2 - \$2.50
Jackson Co. - L44, Unc, R-1 - \$2.50
Jackson Co. - L45, Unc, R-5 - \$5.00
Jacksonville – Sets for \$3.50

- L46A, XF, R-1 - \$1.50
- L46B, XF, R-1 - \$1.50
- L46C, XF, R-1 - \$1.50

Jasper Co. - L47, AU, R-5 - \$10.00
Kankakee - L49A, Unc, R-4 - \$7.50
Kankakee - L49B, Unc, R-4 - \$7.50
Keithsburg - L50, Unc, R-3 - \$4.00
Kewanee - L51, Unc, R-2, \$3.00
L53, Unc, R-5 - LaMoille \$15.00
L53cs5, Unc, R-9 - LaMoille \$75.00
LaSalle - L54A, AU, R-3 - \$6.00
LaSalle - L54B, AU, R-3+ - \$7.50
Litchfield - L55, Unc, R-1 - \$1.50
Mattoon - L59A, XF, R-4+ - \$9.00
Mattoon - L59B, XF, R-4 - \$7.50
Mercer Co. - L61A, XF, R-1 - \$2.50
Mercer Co. - L61B, XF, R-1 - \$2.50
Moline - L62B, Unc, R-1 - \$2.50
Moline - L63A, XF, R-1 - \$2.50
Moline - L63B, XF, R-1 - \$3.50
Mt. Olive - L66, Unc, R-4 \$6.00
New Boston - L67, AU+, R-2 - \$4.50
Paris - L69, Unc, R-2 - \$3.00
Pike Co. - L73, XF, R-1 - \$2.00
Roanoke - L86, AU/Unc, R-2 - \$7.50
Rock Island - L87A, XF, R-1 - \$2.50
Rock Island - L87B, XF, R-1 - \$2.50
Rock Island - L87C, XF, R-1 - \$2.50
Rossville - L89, AU, R-5 - \$15.00
St. Anne - L96, AU, R-2 - \$2.50
Tazewell Co. - L97B, Unc, R-1 - \$2.50
Tazewell Co. - L97C, Unc, R-1 - \$2.50

Tazewell Co. - L97D, Unc, R-1 - \$2.50
Tazewell Co. - L97E, Unc, R-1 - \$1.50
Tazewell Co. - L97F, Unc, R-3 - \$5.00
Toulon - L100, AU, R-2 - \$3.00
Union Co. - L101, Unc, R-2 - \$3.00
Whiteside Co. - L103, AU, R-2 - \$3.00
Herrin - M5, AU, R-4 - \$12.50

Illinois

S1A, Retailer's, Unc, R-4 - \$4.50
S2A, Retailers', Unc, R-1 - \$1.00
S2B, Retailers', Unc, R-1 - \$1.00
S4, sq alum, Unc, R-1 - \$1.00

Alabama

S1, Unc, R-1 - \$1.00
S2, Unc, R-1 - \$1.00
S3A, AU/Unc, R-1 - \$1.00
S3B, AU/Unc, R-1 - \$1.00
S4B, AU no spots, R-3 - \$5.00
S5, Unc, R-1 - \$1.00
S6, AU/Unc, R-2 - \$2.50
S7A, AU+/Unc, R-2 - \$2.50
S7B, AU+/Unc, R-2 - \$2.50
S9, AU+/Unc, R-2 - \$2.50
S11, Unc - spotty, R-1 - \$1.00
S12, Unc, R-1 - \$0.75
S13, Unc, R-1 - \$1.00
S14, Unc, R-1 - \$1.00
S15, Unc, R-3 - \$1.00
S18, Unc, R-7 - \$10.00
S19, Unc, R-2 - \$2.50

Arizona

S1A, Unc, R-1 - \$1.00
S1B, VF, R-1 - \$1.00
S2A, AU+/Unc, R-1 - \$1.00
S2B, AU+/Unc, R-1 - \$1.00
S2C, AU+/Unc, R-1 - \$1.00
S3A, AU/Unc, R-1 - \$1.00
S3B, AU/Unc, R-1 - \$1.00
S4B, AU, R-1 - \$1.00
S5B, Unc, R-1 - \$1.00
S5C, Unc, R-1 - \$1.00
S5D, Unc, R-1 - \$1.00
S6A, XF/AU, R-1 - \$1.00
S6B, AU/Unc, R-1 - \$1.00
S6C, AU/Unc, R-1 - \$1.00

Colorado

S1A, XF, R-1 - \$1.00
S1B, XF, R-1 - \$1.00
S1C, XF, R-1 - \$1.00
S1D, XF, R-1 - \$1.00
S1E, XF, R-1 - \$1.00
S2A, XF/AU, R-1 - \$1.00
S2B, XF/AU, R-1 - \$1.00
S2C, XF/AU, R-1 - \$1.00
S2D, XF/AU, R-1 - \$1.00
S3A, XF/AU, R-1 - \$1.00
S3C, XF/AU, R-1 - \$1.00
S4A, XF/AU, R-1 - \$1.00
S4B, XF/AU, R-1 - \$1.00
S4C, XF/AU, R-1 - \$1.00
S5A, Unc, R-1 - \$0.50
S5B, Unc, R-1 - \$0.50
S5C, Unc, R-1 - \$0.50

Kentucky

L3 & L4, R-5, AU/Unc \$5.00 set

Michigan

L1A, L1B & L1C, R-4, Unc, \$6.50 set

Missouri

S1, S3, S5 & S6, Unc, R-1, \$2.50 set

Nebraska

O-2, Silver/Black, AU/Unc, R-8- \$25.00
New Mexico

S1A, AU/Unc, R-1 - \$1.00
S1B, AU/Unc, R-1 - \$1.00
S1C, AU/Unc, R-1 - \$1.00
S2A, Unc, R-1 - \$1.00
S2Ba, Unc, R-1 - \$1.00
S3, XF, R-5 - \$15.00
S3, Unc, R-5 - \$17.50
S5, Unc, R-1 - \$1.00
S6, Unc, R-1 - \$1.00

Oklahoma

S1, XF/AU, R-1 - \$1.00
S2, XF/AU, R-1 - \$1.00
S4, Unc, R-1 - \$1.00
S5, XF/AU, R-1 - \$1.00
S6, XF/AU, R-1 - \$1.00
S9, AU/Unc, R-1 - \$1.00
S10, AU/Unc, R-1 - \$1.00
S11, AU/Unc, R-1 - \$1.00
S12, AU/Unc, R-1 - \$1.00
S13, XF/AU, R-7 - \$35.00
S16, XF/AU, R-1 - \$1.00
S17, AU, R-4 - \$7.50
S18, Unc, R-1 - \$1.00

Utah

S1, Unc, R-1 - \$1.00
S2A, XF, R-1 - \$1.00
S3, XF, R-1 - \$1.00
S9, Unc, R-1 - \$1.00
S10, Unc, R-1 - \$1.00
S12, Unc, R-1 - \$1.00
S15, Unc, R-1 - \$1.00
S16, Unc, R-1 - \$1.00
S17, Unc, R-1 - \$1.00
S18, Unc, R-1 - \$1.00

Washington

S1A, XF/AU, R-1 - \$1.00
S1B, XF/AU, R-1 - \$1.00
S1C, XF/AU, R-1 - \$1.00
S1D, XF/AU, R-1 - \$1.00
S1E, XF/AU, R-1 - \$1.00
S1F, XF/AU, R-1 - \$1.00
S1G, XF/AU, R-1 - \$1.00
S3a(1) normal & S3a (2) cracked, Unc, yellow security stock, R-4+ \$6.00 set
S12, Unc, R-2 - \$3.00
O21 - Token & card, R-5 - \$7.50

WA LOCAL

Cathlamet - L3, Unc, R-6 - \$12.50
Cathlamet - L4, Unc, R-6 - \$12.50
Cathlamet - L5, Unc, R-6 - \$12.50
Cathlamet - L6, Unc, R-6 - \$12.50
Colfax - L12Ba, Unc, R-2 - \$6.00
L21, Unc, R-6 Longview - \$30.00
L27B, AU, Brehm's, R-7 - \$7.50
L29A, Unc, Buchmann - R-5 - \$20.00
L29B, Unc, Buchmann, R-5 - \$20.00
L33B, AU, G.O. Guy, R-5 - \$6.00
L34A, Unc, Mecca - R-5 - \$20.00
L34B, AU, Mecca, R-5 - \$6.00
L35A, Unc, Neupert's - R-6 - \$25.00
L35B, AU, Neupert's, R-6 - \$7.50
L37, Unc, R-6 Freda Gandler - \$30.00
L42, AU/Unc, R-3, Rainier - \$10.00
L43, Unc, R-2, Rhodes - \$4.50
L47, Unc, R-3, Spokane 1941, \$6.00
Stevenson - L48, XF, red, R-6 - \$10.00

EDITORIAL COMMENTS

Once again another year has passed, this is my 22nd editorial and we are looking for a new round of elections in 2009. It's hard to believe that 2009 is already here. I hope everyone enjoyed a bit of color in the last newsletter. I did get one newsletter back in the mail without an address label, I assume the label fell off, so if you did not get Newsletter #142 let the Editor know and I will get a replacement out ASAP. I got several letters of feedback and it was all very positive. Thank you to everyone for their comments. We had a contest in the last newsletter with a bit of fun for sales tax token trivia, thanks to James Bird. You will find the answers to the quiz along with all of the results from those who participated. In addition the winner of the award will also be announced. I have also begun a new column for the newsletter where I will capture questions that have been submitted via e-mail or postal mail for all to read and enjoy.

I think you will find the newsletter to be an enjoyable read. I have tried to capture a number of articles for all types of interests and make a slightly larger end of year issue. While we have not had much information in recent months about new finds, they are still out there, so keep looking. If you have something that you have not seen before please send the information to Monte Dean, his information appears at the end of the newsletter. He is accumulating information for another one of his great installments on new finds. Even if you send him something that turns out not already be known, he will happily let you know more about "your" find.

I would like to thank Daniel Lillard for adding his name to the long list of those who have made a contribution to the society newsletter, by submitting an article. You will find Daniel's article later in the newsletter. If you want to become a published author in a national newsletter please do not hesitate to send your articles to the Editor at the address shown on the back of this newsletter. Our backlog of articles is running thin, so please submit those articles and questions. Write about any recent token groups you may have acquired or even recent shows you may have attended. Short articles are appreciated too.

During this holiday time of reflection I would like to say thank you to all those who have submitted articles and spent time and energy on behalf of the organization, and the hobby in general. It is this time of year that we can reflect and be thankful for family, friends and all those things that happened through the year, both the good and the bad. To this end I find myself concerned for the longevity of our hobby as we look into 2009. The TAMS (Tokens And Medals Society) has announced that both their long-time editor and publisher are retiring, it is my hope that they may find individuals to replace those outgoing that have the same desire and drive as those retiring. Remember that all of our organizations are only as good as the membership that participates.

Our organization underwent major changes several years ago, under what can only be described now as unfortunate circumstances. Now, several years later, I truly understand how much effort it takes to sit in this chair. I would like to think that we have been able to move beyond that past, and learn from our current reflection. The ATTS is strong financially and continues to provide its membership with meaningful value. It is my hope that our future will continue to hold much promise as we close in on our 40th year. I can't begin to thank all of the members in the past who have served this organization so well. It is **ONLY** because of **THEM** that I can sit here today to write another editorial for our newsletter. **Thank You!**

Sincerely, Robert W. Frye, editor (L-521)



E-MAIL QUESTIONS

By Robert Frye L-521

I have decided to try my hand at adding another new regular column to the newsletter. I receive many questions from a myriad of individuals from the ATTS website and society members on a regular basis. Most questions ask for very basic information on tax tokens that have been found, or that they are seeking. I think that by including these questions and answers in the newsletter both new and experienced members may find the information appealing and perhaps even useful.

This is the way that I began my coin collecting career online many years ago. I have always invited questions and by researching the answers I learned far more about many more subjects than I could have ever researched on my own. I have taken the time to edit down the e-mails to the primary question(s) and response(s). I hope everyone enjoys.

My interest in tax tokens is limited to those issued as personal issues in the style of Mr. Dunham. Is it possible for you to help me determine how many he issued (by type not mintage numbers) and help with acquiring an example? Rick

WF Dunham issued, or was a sponsor to the issue of two sales tax related tokens that bore his name. The first was issued in 1919, measuring 26.5mm and made of aluminum with a mintage of 1000. The second was issued in 1933 for the Chicago World's Fair, it was also measured 26.5mm, but it was made of brass with a mintage of 1000. The market value of these pieces is between \$40 and \$75 each depending on condition.

I would appreciate knowing where to find anything pertaining to the script Washington tokens; Washington S2; 2A/2A, 2A/2B, and 5A/5/A. As hard as I have looked, I cannot see any difference in any of them. Thank you for any effort. Gene

The plate differences are covered extensively in newsletter #129. I have attached the plate from this newsletter showing all the plate combinations. The differences have to do with the "beads" along the borders and their relative position. There are exactly 12 etchings for these tokens mated in 2 plates of 6 etchings. The plates are paired in certain combinations, hence the A and B.

I am beginning to accumulate Mississippi tax tokens which will be given to attendees of our 55th H.S. class reunion (yes, we can remember using them) which will be in October of this year. Best wishes, Gene

I have many common Mississippi tokens but enough to fill and order of 300. The only persons who might be our immediate past President Dick Johnson, or perhaps long-time member and dealer Michael Florer may have the quantities to help. I have copied them on this e-mail in hopes one will respond shortly. Thanks again for your patience and as always happy collecting.

Thank you for your replies to my emails. The information on the Washington script was very helpful. My observation skills had missed the differences completely. On the Mississippi tokens, I have accumulated most of what I will need. Jim Calvert has been a great help in this as well as many other token collecting endeavors. Thank you again for your efforts in my behalf. Gene

I was going through some old coins and discovered 2 State of Utah State Sales Tax Token one is orange and has 5 on it. The other is green and has a 1 in the center. As well I have two Arizona one with the hole seen here and one without... Can you tell me if this is what your site talks about??? What they are worth, year something? Thanks so much.



The tokens you have asked about are indeed sales tax tokens. The plastic Utah tokens were issued by Ingwersen Manufacturing Company between 1942 and 1951 and are considered very common, unfortunately only worth a few cents each. The Arizona tax token is made of copper and measures 23mm in diameter, it was minted by Osborne Register Company from 1937 to 1942, and there were 2.5M minted, again very common, with a value of less than a dollar. I hope this helps fill in a few blanks, thanks for asking and as always happy collecting.

A LETTER FROM OUR PRESIDENT

Dear fellow sales tax token collectors,



We're # 82! We're # 82! Well, it doesn't quite have the ring of "We're #1, We're #1", but #82 is pretty good. Yes, sales tax tokens made the list in the recent book, "The 100 Greatest American Medals and Tokens" by Jaeger and Bowers.

#82 may not sound like much, but there are a lot of really great tokens and token genres in that list. The list obviously includes many famous and expensive tokens; so I'm proud that we made the list and got some pretty good exposure. It's easy to overlook inexpensive tokens; but the authors recognized the historical significance of sales tax tokens and saw fit to include us. So yes, I'm proud to be #82!

I encourage all of you to check out this book. It's more of a "coffee table" book than a numismatic reference, but there are lots of great pictures and it's an interesting read.

Please feel free to contact me at any time if you have a question, concern, comment or if I can help you in any way. You can call, write, email me or if you would like to share with other members, post at the Yahoo sales tax token group page:

<http://groups.yahoo.com/group/salestaxtokens/>

All my best, John

BOARD MOTIONS AND SOCIETY NEWS

The ATTS Board

- *A notation was made to include the membership application in the current newsletter mailing for renewals.*
- *A notation was made about recent member change of address information and monies received for the sale of club merchandise.*
- *A notation that the cost of the web-site hosting has been donated for another calendar year for taxtoken.org.*
- *A motion was made concerning the ATTS membership renewal for the ANA.*

After considerations of cost it was proposed and seconded that we renew our ANA membership for a duration of 5 years at a cost of \$165 with this renewal. This will help the club to manage costs with a small savings over the current membership rate for the ANA. It was also noted that the ATTS had revenues of over \$100 just in advertising fees for the calendar year of 2008 to help offset club membership dues with other organizations.

- *In addition to the need for renewal of ANA dues, the club needed to nominate a current ANA member for the ANA club representative.*

John Ostendorf was nominated and seconded for this position. The Editor will remain the library and web-site contact and Jim Calvert remains the membership contact for ANA purposes. All of this information will be updated on the ANA website www.money.org in the coming months. For reference our ANA number is C-3120528

NOT JUST FOR TAXES

By Daniel L. Lillard L-580

Beginning in the 1930s, tax tokens were made in great quantities around the country. Created to adjust to sales tax on the final price of items, which often came to a percentage amount when taxed at 2-3%, their use declined greatly after World War II, and they were finally discontinued in 1961, when people decided not to worry about fractions of a cent.

But during their heyday, tax tokens, due to their abundance, small value, and ready availability, were used for more than just taxes. And, when supplies ran high and their use was diminished, people became even craftier at coming up with ways to use the tokens and get from them a bit of value.

In 1935, the New York Times ran an article titled “Novel Tax Tokens Taken By Tourists – New Mexico Faces Shortage of Fractional Currency,”¹ which related the “unique scarcity” driven by the new, strange, and unexpected habit of New Mexico tourists who took the tokens back to their home states as a “souvenir.” Apparently easier to carry than most Indian handcrafts, and a lot more affordable during the Depression, when they began to appear in states other than New Mexico, the demand for them “grew enormously.”² Some residents even sent the tokens to their relatives, which contributed further to the unanticipated state tax token shortage.

Games were another popular way for folks to use their tax tokens in an alternative manner. Indian youth in Seattle, Washington were found, in 1935, to use the new Washington State tax

tokens to play an ancient tribal “stick game,”³ a game similar to the game “Button.” “Tokens pretty good, they have holes,”⁴ offered one child. In addition to this report, tokens were widely reported to be used in card games, much to the chagrin of the State Tax Commissions. In 1937 California bridge players “irked” Arizona by using their tokens for bridge counters.⁵

Sometimes, alternative uses for the tokens were downright illegal, like when five Springfield, Missouri boys were caught “shooting craps” with the state’s new milk-bottle-cap tokens. They were each fined \$1.00 and costs of \$9.15 when they were arrested at Ash Grove.⁶ Other illegal uses for tax tokens included run-of-the-mill thievery, including one thief who got a not-so-run-of-the-mill haul of four 36-pound sacks of one-mill Missouri tax tokens and one one-pound sack of five-mill tokens from collector C. L. Smith in 1942.⁷ But these petty thefts pale in comparison for the most popular resource for cheating with tax tokens – the pay phone and the parking meter. These thefts became quite serious, along with the less serious problems of jamming equipment, and in 1939 a Bellingham, Washington British Columbia Telephone Company sent in a potato sack full of Washington State sales tax tokens collected from the 25-cent pay telephone slots. The company collected \$34.90 for them and wrote off a loss of \$4,372.60, which resulted in the slots being changed.⁸ All manner of vending machines “fell victim to mill jams,”⁹ especially after left-over tokens had no real sales tax value.

Not all acts were criminal, however, and some secondary uses for tax tokens were benevolent. In the 1930s, many church collection plates were filled with tax tokens, to the disappointment of some ministers. “The collection plate was full of them,” said one such minister in Dodge City, Kansas in 1937.¹⁰ As time progressed, and their usefulness waned, selling tax tokens for scrap became more popular, and in December 1941, a few days before the attack on Pearl Harbor, 20 tons of zinc and aluminum Kansas Tax Tokens brought an amazing \$2,925 - \$40,774.74 in 2007 dollars!¹¹ In 1947, a program called “Tokens for Tots” collected boxfuls of obsolete sales tax tokens, including those from entire stocks of stores, presumably for scrap. Carriers of the local newspaper collected them on their routes.¹²

Other frugal uses for the tax tokens included jewelry. One woman, Cheryl Swope, made pierced earrings and decorated a head band with Utah tokens.¹³ Most surprisingly however, was a 1939 report from an American traveler to Africa finding that tax tokens were extremely popular with the native population, who wore them on laces. The natives preferred tokens from Kansas and Colorado “because they are perforated and easy to string.”¹⁴

¹ Novel Tax Tokens Taken By Tourists, *The New York Times*, 17 November 1935.

² Ibid.

³ Indians Play With Tax Tokens, *The New York Times*, 3 August 1935.

⁴ Ibid.

⁵ Tax Tokens Diverted For Bridge Counters Irk Arizona, *LA Times*, 3 October 1937.

⁶ Tax Tokens In Crap Game, *The New York Times*, 31 August 1935.

⁷ Token Taker, *Associated Press*, Kansas City, Missouri, 17 November 1942.

⁸ Tax Tokens Cheat Phones, *The New York Times*, 5 February 1939.

⁹ http://historytogo.utah.gov/salt_lake_tribune/in_another_time/102394.html

¹⁰ Tax Tokens Tax Minister’s Patience, *Gettysburg Times*, location unknown, 1 July 1937.

¹¹ Kansas Tax Tokens Bring \$2,925 As Scrap, *Christian Science Monitor*, Boston, MA 17 Nov 1935.

¹² Tokens For Tots, *The Dothan Eagle*, Dothan, Alabama, 14 October 1947.

¹³ State Sales Tokens Turned Into Jewelry, *Ogden Standard-Examiner*, Ogden, Utah, 6 July 1937.

¹⁴ Use Tax Tokens For Ornaments, *The Mansfield News*, location unknown, 27 April 1939.

COLOR VARIATIONS IN ALABAMA FIBER TOKENS

By John Ostendorf R-518 & Russ Ward R-492
Photos by the Editor

We're about to open a "Pandora's Box" in this discussion about color variations in fiber tokens; but this discussion has been going on for some time between STT collectors, so let's just open this box up wide! Many of us have spent many hours under a strong light with plastic tokens strewn all over our desks trying to properly categorize our plastic tokens. To those of you whose eyes have just uncrossed from the exercise, we apologize in advance for this article.

Russ and I recently exchanged some fiber Alabama tokens and we are in agreement that several of his tokens do not fit the descriptions in M&D. Furthermore, discussions with other STT collectors have identified fiber tokens from other states that fall outside the descriptions in M&D. Monte Dean has identified others and is working on a book that may help future collectors.

Part of the difficulty in color distinction of fiber tokens is that they got dirty really quick when they circulated. This makes it nearly impossible to categorize circulated tokens by color variety. A good example of this are the tokens catalogued as OK-S9 through OK-S13. I have seen a number of tokens I would call OK-S13 (catalogued as rarity 7); but would not pay for one nor sell one as a rarity 7 out of fear that it was just a well circulated OK-S10 or 11 (rarity 1).

M&D does tell us in the introductory text to several series of fiber tokens that there is a color range. However, some observed and reported tokens appear to fall outside these descriptions. Fellow collectors are encouraged to look through their collections and "junk" boxes. Surely, other varieties exist. Examples of Alabama tokens are as follows:



AL-S6



AL-S7



AL-S8

AL-S6 through S8: M&D distinguishes these varieties mainly by differences in lettering. Russ has AL-S6 tokens that are a dark brown as opposed to "brown-gray" (whatever that is). Could the dark color be due to circulation? I have an AL-S6 that is light gray. Could all three of these tokens have been produced with the same stock? They were all produced between 1942 and 1943. Could all three of these varieties actually be one token with sub-varieties of color and lettering? Schimmel identified all of these as AL-6; noting that several styles of typeface exist and that the fiber color varies from off-white to dark gray. Perhaps these should be catalogued as three different varieties as in M&D, but then distinguished by color varieties by a letter, such as AL-S6A for off-white to AL-S6F for brown. However, that's not consistent with how AL-S14 to S18 are treated. Perhaps S14-18 should be consolidated and distinguished only by a letter identifying the color.



AL-S9



AL-S10



AL-S11

AL-S9: We haven't seen varieties of AL-S9. This token is always found in a very dark "charcoal gray" and has a very different typeface. Has anyone seen any varieties of this token?

AL-S10: We have seen a number of color varieties for this token. Russ has tokens ranging from off-white to green to brown. I have a tan token and a greenish-gray token. All of our tokens are circulated; which probably accounts for some of the color variety. However, the variety is too wide to be due to circulation alone.

AL-S11: Once again, Russ has varieties ranging from off-white, to light gray, to dark brown. My only example is a well circulated tan.

AL-S13: This token is easy to identify by variety; but once again varies widely in color. I have one that is an off-white and another that is tan. Both are almost uncirculated or better.



AL-S14 or S17



AL-S16 (stained)



AL-S18



AL-S19

AL-S14-18: This series of tokens may provide a good example for what is needed in other series. The color varieties are clearly distinguished. We expect to find some variation, especially due to circulation. Whether catalogued by separate number or by letters, there are definite differences that should be recognized in a future catalog. One final note concerns AL-S17. Many of us have been frustrated by this variety. It is a very pale blue and may be better described as off-white. It can only be identified in when it has circulated very little. We suspect that many S17 tokens are out there; but due to circulation are misattributed.

One additional Alabama to discuss is a discovery by Monte Dean. It is a deep indigo blue token identical to S7. Only a few are known; so perhaps it was a pattern.

In conclusion, it is not the intent of the authors to confuse the issue. We are both acutely aware that many collectors are already frustrated by color varieties in plastic tokens. We believe that main color varieties can be identified with a note that some variation is to be expected, especially with circulated tokens. Perhaps the next catalog can be published in color and have a representative token for each color variety. If that cannot be done, then a color plate similar to the color supplement pages could be produced.

SALES TAX TOKEN QUIZ ANSWERS AND FOLLOW-UP

By James Bird R-539 and Robert Frye L-521

I appreciated all of the feedback on the quiz and maybe we can persuade James to put together another one, or perhaps even another member could submit one? I received only seven responses to the quiz, but I assume that most of you played the home game. Some of the answers may surprise you if you look carefully. The answers are below so you can check your answers if you are playing the home game. Remember these questions are for issued tokens only and not for patterns, misc or other special issues.

1. Name the state with a tax token with a star center hole. – **UTAH**
2. Name the state with a tax token with a square hole. – **MISSISSIPPI**
3. Name the state with a tax token that has 24 stars. – **UTAH (12 each side S1 or S3) or MISSOURI (S1, S2, S3, S4, S5 & S6 look closely)**
4. What state has a square tax token? - **COLORADO**
5. What state issued a tax token with a triangle center hole? - **LOUISIANA**
6. What state issued a tax token with a Large K in center of both sides? - **KANSAS**
7. Name the state with a tax token with a plus shaped center hole. - **COLORADO**
8. What state used the most different types of materials to make tax tokens? – **ALABAMA (Alum, Brass, Zinc, Fiber & Plastic 5 Types) (AZ, MS, NM, OK and WA tied at 4 ea)**
9. How many **STATES** issued sales tax tokens (not stamps)? - **12**
10. Name the first state to have a **STATE ISSUED** tax token. - **WASHINGTON**
11. Name two states that did not have a tax token. – **Any except AL, AZ, CO, IL, KS, LA, MS, MO, NM, OH, OK, UT and WA – Ohio is optional since they issued stamps**
12. Name 3 metals used to make tax tokens. – **Copper, Brass, Aluminum or Zinc**
13. Name 3 non-metals used to make tax tokens. – **Pressboard, Cardboard, Paper, Wood, Fiber/Bakelite or Plastic**
14. What state issued a token with a star in the center on both sides but no hole. - **ALABAMA**
15. Name the first state to use a **LOCAL** tax token. - **ILLINOIS**
16. Name a state that has a red plastic tax token. – **AL, CO or MO**
17. Name a state that has a blue plastic tax token. – **MISSISSIPPI**
18. Name a state that has a green plastic tax token. – **WA or MO**
19. Name a state that has a white plastic tax token. – **NM or MS**
20. Name a state that has a gray plastic tax token. – **MO or UT also would accept NM (gray-white) or WA (olive-gray or gray-green)**
21. Name a state that has a violet plastic tax token. – **MISSISSIPPI**
22. Name a state that has a black plastic tax token. – **NEW MEXICO**
23. What state issued a tax token with the outline of the state on it? – **MISSOURI (OHIO ALSO)**
24. What state issued a tax token showing cactus? – **ARIZONA** (Bonus points What Kind of Cactus?) **SAGUARO (more points if you spelled it correctly)**
25. What is a mill in US monetary equivalence value? – **1/10th of a Cent or 1/1000th of a Dollar**

I hope this was all correct, I may have made an error and I am sure that our membership will point out the folly of my ways if I have missed something. In any event the winner is John Phipps, R-557 and he will be receiving a set of three booklets by Emil DiBella on Sales Tax Tokens (The originals not reprints) just as the Editor received them from George Magee, Jr. several years ago. Congrats John!

ROCK ISLAND ILLINOIS – A THICKNESS ISSUE

By Robert Frye L-521



The subject of sub-varieties for Rock Island had come across my desk over and over again and I thought it was time to get member feedback about the issue. The following is a summary of several e-mails that were sent in 2007 and 2008 in an effort to come to some sort of conclusion about the sub-variety classification for the Rock Island tokens. The issue revolves around the fact that the vast majority of the Rock Island tokens studied have a variance of thickness and therefore do not easily "fit" into a sub-variety based solely on thickness. Unfortunately there is still no conclusion to this problem, but we may be on a path for a potential solution, or even more confusion. Just drop the Editor or Monte a line and the hope is that we can publish findings in a near future newsletter that will address the classifications for these sub-varieties.

Thanks for the heads up; at this time I have not spoken to anyone else, I was hoping to start some discussions within the group since we have so many experienced collectors. Rich probably monitors this thread too. In any event, the more disturbing measurement problem that I have run into is the fact that they are not uniformly even around their edge. In fact, several of mine vary by as much as 2 tenths of a millimeter on a single token! This makes it difficult, if not even impossible to catalogue them correctly. Bob

If you're talking about thickness the only thing I can imagine is an out of round roller when rolling out planchet strips. I doubt that there would be an un level punch and if a die was not flat you could pinpoint that over time. In the overall realm of things I would guess that manufacture of aluminum tokens was not high on the quality scale so cataloguing may be an impossible task. Robert

Just so you know, the new catalogue will be using WEIGHT rather than thickness as the determining factor, although the approximate thickness will also be indicated. It's a heck of a lot faster and simpler to put a token on a scale, it's more accurate, and as I'm sure you know, a very accurate scale can be had on eBay for around \$30, which is still less than a good caliper. Monte

The problem with these sub-sub-varieties is that the thicknesses vary quite a bit and don't fit these categories exactly. I have struggled with these types to sort them. Any ideas you might have would help, Monte and I were working on a method to sort them by weight. I have sorted/studied hundreds of these types and found the variability problematic because they are not evenly thick, one edge might be 1.0 and across the token it might measure 1.4, so how to sort? I am just not happy with my ability to sort them meaningfully. Let me know your thoughts. Bob

OHIO UNDER-REPORTING – ONLINE DISCUSSION

An August 2005 Online Discussion
Compiled By Robert Frye L-521

Search on the web for today's Ohio laws on reporting for sales tax assessments. At the bottom of these laws (as current) are previous statutory citations & changes that probably would give us a better understanding of what the penalties of underreporting were. Some of the citations but not all are subsequent to the repeal of the issuance of the Ohio sales tax receipt program.

I would think that the Ohio Tax Code volumes that have the pre-1960's information relevant to the discussion of a vendor's under collection of sales tax may be found in the archives where a set of those codes are (Columbus - state law library or Dept of taxation?).

It would seem to me that we need to find & speak with a retired Ohio sales tax auditor as well as a retiree from a county courthouse that handled the sales of the sales tax receipts to gain first-hand insight of sales to vendors, accounting methods & audit procedures. I do think it is conceivable some may still be alive but time is short in getting this crucial info to the understanding of process of accounting for the sales tax stamps. The quick way might to go to a rural county government office & find the longest term employee in the office to see if they remember who was in that office in the 1950's-1960's & if they recall if any of those folks are still alive.

Now for the ones with the VOID perforated initials...were these applied in a perfectly straight line across the stamps or at an angle? (I don't know as I have no examples). If in a straight line, this might indicate the application of the VOID before bundling in booklets (the low denomination values); thus they could be considered a specimen? If done after the "bundling", it would seem to me that there would be "blind" perforation holes due to the thickness of the bundle. If the VOID perforations were done by the auditor on site to indicate the tax "adjustment" for sales that may not have been booked thru the cash register receipts, then I would think the perforated initials would be at an angle & that auditor might have had a hand punch like a train conductor to apply this to the sales tax receipts. **Lawrence**

Now to the Void stamp. On Page 261 M&D has a print of a void stamp. This void is way too big to be a hand punch. An auditor would not have the equipment to do it. Nor would he have the time to do large amounts of these. It would have been quicker to just tear them up. I doubt that the state auditor had the equipment to counter punch these. My idea is that the printer punched these for the State auditor as per his request. On the same page #G it says there is a hand written one in red ink. Now this would be more like an emergency way, the state auditor's office to supply one as needed. My idea is they were made for the County tax agency to see what they looked like to compare them. In this respect the auditors may have been issued one to carry around to compare if he suspected someone may have counterfeits. **James**

1) Why would M&D note several firms having hoards if they did or whoever supplied them with this info knew it not to be true. I agree with you on the Columbian multiples but could they have been referring to unused pairs of the other companies rather than large multiples like what we've seen of Columbian. Further, we look at the denominations of the late materials what seems to be available is the low values. Receipts that I have from 1961 have both the small type receipts & large type receipts attached (which I will describe in a separate posting for Richard). My belief is that whoever had the contracts in the later times were primarily printing the low denominations as there were still adequate supplies usually of the high value large type denominations.

2) What's interesting from your quote, "is Commissioner upon receipt of proscribed form of application for refund"..... that is paperwork...hello...

As a municipal tax assessor, I have to gather business equipment cost info from small & large business owners for assessment & taxation purposes. The large ones can take care of themselves but often the small ones are baffled by the paperwork which is why I'm there to help them file the forms so I can be fair & equitable with them. I don't think it any different for the application for redemption of sales tax receipts.

M&D (page 213, last paragraph) wrote ..."collectors should be forewarned that sizable hoards of Ohio receipts exist, consisting of the remaining stock of several of the issuing firms." To be sure, this does not answer how the Merrick & Reserve hoards made it to the philatelic or exonumia markets, but the fact remains that they did. **Lawrence**

Long before the M&D was printed, and in fact long before there was an ATTS (1971) it was very well known by most Revenuer's that there were lots and lots of Columbian issues that made in to the market in strange forms. Complete sheets, receipts that had only been used in commerce with serial numbers but those without serial numbers coming from this "hoard", specimens in large quantities, printer scrap, errors, and so on. There were even many less scrupulous dealers who obtained these items and made their own "rarities". Block strips of only consumer or vendor halves, blocks with the consumer half on the left side and the vendor stub on the right side, and so on.

There has never been any indication in any of the references I have that anything like this was true when Reserve and Merrick lost their contracts on printing these receipts. There are a FEW blocks and so on from Reserve, but almost none from Merrick.

I believe your assumption that hoards came into the market on Merrick and Reserve, are simply not true. There is no such thing in existence as a "sheet" of the smaller size (Type Four) Reserve 1, 2, and 3 Cent receipts. Since these were the last receipts ever printed by anyone, if Reserve did dump extra stock into the market, there would probably be at least one of these. There is not, from any source I have ever read. Additionally, as those of you who collect these stamps well know, finding the later complete pairs of higher denominations from Merrick is one of the super tough areas of completing a set. If there was stocks of these late issued Merrick's entering the market from the printer, they have certainly never been evident on the market.

You can find Merrick and Reserve "weird things" now and again, particularly blocks of Reserve of early printing without serial numbers, but NOT from the later issues of either printer. If they sent them into the market, as you suggest, where are they? They are not common, and in most cases, quite rare, or at the very least very uncommon.

I simply do not believe any printer, other than Columbian issues, had large hoards of receipts go from the printer to collectors or dealers. **Monte**

Second, where were the merchant's remaining full receipts to be redeemed by the end of June 1962; if the county courthouse then the county treasurer returned them to Columbus with a full accounting of the redemption. Otherwise if the merchant had redeemed in person in Columbus only, the merchant might have foregone the refund of his money if he say lived in Toledo. Even if they could be redeemed by mail. The weight of a booklet along with perhaps specific mailing requirements i.e. registered mail, the postage costs might have made businesses just "eat" the loss of the refund. Even if they could be redeemed at the county courthouse; the lines may

have been long, the paperwork tedious & perhaps they could be redeemed on certain days within that 180 day window for redemption. **Lawrence**

The following quote is taken directly from an original copy of **OHIO SALES AND USE TAX LAWS**, Department of Taxation, Stanly J. Bowers, Tax Commissioner, Division of Sales and Excise and Highway Use Taxes, J. E. Williams, Chief, January 2, 1962, page 8, Sec. 5739.071 ***Refund on unused prepaid tax receipts.***

"The treasurer of state, upon application filed by a vendor within one hundred eighty days after the effective date of this section, shall refund to such vendor the value of all unused prepaid tax receipts in his possession, for which he has not previously received credit, less any discount allowed said vendor in the purchase of said prepaid tax receipts. The form of application shall be prescribed by the tax commissioner and upon receipt of an application the commissioner shall certify to the auditor of the state the amount found to be due and the auditor of state shall draw a warrant for such certified amount on the treasurer of state to the applicant. The Treasurer of state is hereby authorized to make such refunds to vendors for unused repaid tax receipts out of any funds from which he is authorized to make refunds under the provisions of section 5739.07 of the Revised Code."

There were no lines to wait in, no tedious paperwork, and no requirement what so ever for a vendor to get this refund in person. All that was required was a single application from the vendor to the Tax Commissioner, who verified that the amount claimed by the vendor was true and correct. In fact, the vendor was not required to return the unused receipts. This is the reason that we have these receipts to collect today. It was not necessary to send them to the state, but they did have to be kept for a period of four years by the vendor in case the state wanted to check the accuracy of the vendor's claim (Sec. 5739.11 Records; inspection; destruction.). **Monte**

Keep in mind that almost everything in the M&D in reference to Ohio came from Richard Johnson. The M&D only covered a small percentage of the knowledge known on Ohio. The exact dollar amount I refer to, in my 10 foot pile, came from another source, and can be used to verify this 65%. I am not just taking info already known, but verifying by multiple sources, when possible, that information is correct. **Monte**

The redemption info is in the 10 foot high pile of stuff? It verifies that 65% of consumer portions were redeemed by charitable organizations (M&D - page 213 per Richard Johnson). If you are speaking of what was redeemed in the 180 day window for redemption in 1962 that would then give us even more useful info to extrapolate a possible number extant. **Lawrence**

This is getting to be a long one, but that is okay. I know I'm learning a few things, too. You asked the question about why M&D, or whoever supplied them with the information, would say there were sizeable hoards from SEVERAL of the issuing firms, if it were not true.

First let me say that since we are working from a sales tax token collecting angle first that both Merlin and Tim addressed the Ohio stamps from that perspective. They did make a very concerted effort to present a very great deal of information about Ohio. Additionally, in all of the realms of collecting I have been involved with, I do not think there is a single individual who could compare to Merlin on his ability to research a subject no matter how many avenues he needed to follow to find out as much as he possibly could, and present it in a well organized and very detailed way. And I do emphasize **detailed**.

Additionally, Richard Johnson supplied Merlin with a very great deal of the information that was presented in the M&D. And I don't think any of us have any doubt that he is a very knowledgeable man on the subject of Ohio. He sent me the book he did in 1997, and I was very, very impressed. I loved it. And I did learn some things I did not know before.

But the bottom line is, that no matter if it is "right there in a book" or not, there is simply no evidence whatever, from anyone, anywhere, from any time, that ANY of the firms except Columbian had the large volume of issues, in whatever the form, enter the market after printing ended. There is just no evidence whatever to back up that claim.

I for one do not necessarily just take what is printed as being the final word. And I think if Merlin were here today he would agree with that opinion whole heartedly. There were some things that he took from Chits and put in the M&D that were just plain wrong, because he believed that Chits had the correct information. In some cases, not a lot, but some, what was taken from Chits and entered into the M&D was just not true. That is not on Ohio specifically, but the point is that Merlin and Tim tried damned hard to get a hell of a lot of information in the book, and not every single little bit of it was perfect. This quote you make about multiple firms is one of them, unless someone can show me otherwise. Cabot didn't. Hubbard didn't. Johnson didn't.

And as I mentioned in the last email, if it WERE true that Merrick or Reserve had a dump of issues after they ended printing, no matter how or when it might have entered the market, why are those last high value issues some of the toughest ones in all of the Ohio series to find? If you look at James Birds want list, which is posted to this site, see how many of those late date high value Merrick and Reserve he still needs, me too and John Ostendorf too. James CONCENTRATES almost exclusively on collecting Ohio, and has done so for a good number of years now. Again, if either Merrick or Reserve had a bunch of their receipts go into the market after they quit printing, why are they so darned hard to find now? So again, there is just no proof, from any source, that anything other the Columbian did go into the market in large quantities after the ending of the printing of those receipts.

I was somewhat surprised that the quote I gave you from the 1962 Ohio State booklet did not make it pretty plain that there was not a lot of hassle getting a refund. You sent in a form. It got checked and approved for the amount you were due, minus your initial discount. They sent you a check. You held on to the stamps for 4 years in case the state wanted to check for accuracy. End of story. Seems pretty simple, yes, there was a form you needed to send in, but I still don't think that was an intolerable amount of paperwork, really. You could check and see exactly what stamps you had left pretty easily, and you were supposed to keep track of what you bought and what was used, so most of the hassle was probably already done.

As Richard makes very evident from his own questions and help requested in another email we are working on in this group, Ohio is a very, very detailed and complex issue. Some of the questions we are trying to answer take a lot of research and these kinds of discussions to pinpoint any kind of answer. I don't think anyone, no matter when it is written, or how much knowledge is known, will ever be able detail all there is to know on Ohio. Me, most certainly included. But it is fun to keep working at it. **Monte**

Circulation of Midget Money Starts Sept. 1

Consumer Will Get Postage-Stamp Size Square Aluminum Tokens in Change When They Pay Low Taxes

Colorado's "midget money" begins circulating Sunday when the new sales tax tokens take up their journeys thru the channels of trade.

The tokens, about the size of an ordinary postage stamp, are made of aluminum, but are punctured in the center by a small hole. Each sales tax token has a value of two mills or one-fifth of a cent.

Used Only for Sales Tax

The sales tax tokens can only be used for payment of sales tax. For instance, you cannot use 25 sales tax tokens to buy a 5-cent cigar—if you can find a good five-cent cigar.

The tokens will be put into circulation by stores and merchants who purchase them from the state treasurer. The public will receive them in change or may purchase them directly from the stores.

Will Get Them in Change

The usual procedure will be to get them in change. For instance, Sunday when you make a 10-cent purchase, you will give the merchant 11 cents, just as you have been doing. The tax on the 10-cent purchase is one-fifth of a cent, or one token. You will receive four tokens in change and then you're started in the "midget money" business. Until the token system was evolved, you paid one cent tax on a 10-cent purchase, an overcharge of four-fifths of a cent.

Greeley merchants have ordered a supply of the tokens for use beginning Sunday and Monday, but Friday no merchant had reported receiving his supply.

E. H. Potbrocht, secretary of the chamber of commerce here, said Friday that the Chamber of Commerce was willing to act as a "token exchange" for the merchants. If merchants desired, the Chamber of Commerce would purchase a supply of the tokens and acts as a "bank" for operation of the system. Similar plans are being inaugurated in other cities.

The schedule of sales tax payments under the token system is as follows:

| Amount of Sale | | Tax |
|----------------|--|-----------------|
| In Cents | | |
| 1c to 5c | | 0 |
| 6c to 14c | | 1 token |
| 15c to 24c | | 2 tokens |
| 25c to 34c | | 3 tokens |
| 35c to 44c | | 4 tokens |
| 45c to 54c | | 1c |
| 55c to 64c | | 1c and 1 token |
| 65c to 74c | | 1c and 2 tokens |
| 75c to 84c | | 1c and 3 tokens |
| 85c to 94c | | 1c and 4 tokens |
| 95c to 99c | | 2c |

| Amount of Sale | | Tax |
|----------------|--|------|
| In Dollars | | |
| 1.00 | | .02 |
| 2.00 | | .04 |
| 3.00 | | .06 |
| 4.00 | | .08 |
| 5.00 | | .10 |
| 10.00 | | .20 |
| 15.00 | | .30 |
| 20.00 | | .40 |
| 25.00 | | .50 |
| 50.00 | | 1.00 |
| 100.00 | | 2.00 |

and higher proportionately.

Denver, Aug. 20.—Enterprising civic organizations in many Colorado cities and towns already have taken steps to help their members and state officials in solving the token problem, William Prescott, sales tax director, said today.

In numerous communities Prescott said he had learned chamber of commerce and similar organizations plan establishment of token exchanges.

Thru the exchanges merchants will be able to keep a stable stock of tokens on hand, Prescott explained, without being required either to send frequently to state treasury for additional supplies or to send in quantities of tokens when over supplied.

"We hope the people in all towns follow that idea," Prescott said. "It would save us much trouble and expense."

The problem of assuring adequate distribution of tokens by Sunday, when the new plan of sales tax collection becomes effective, remained somewhat acute. Prescott said orders from merchants had already exceeded the available supply, five million tokens, by more than a half million with additional orders coming in steadily.

SALES TAX TOKENS ONLINE

By Robert Frye L-521 bob@taxtoken.org and
Ralph Harnishfeger R-222 rharnish@lhup.edu



Several interesting and rare items came on the Ebay market this quarter. As usual, a very large number of very common tokens were offered as singles or in small groups and did not sell. The two week period ending November 21st when I printed out Ebay sales, was very active in the sales tax token area with 191 listings, this compares with 111 listings for the two weeks ending November 5, 184 listings for the period ending December 7 and 174 listings for the two weeks ended December 20.

A lot described as "huge sales tax token collection!!!! Many states!!!" attracted just 1 bid and sold on November 16th for \$129.99. I wonder if the use of multiple exclamation points adds value to the lot?

An interesting Greensboro, NC paper sales tax stamp attracted 7 bids and was won on Nov 16th for \$124.50.

Another large lot identified as "depression era tax tokens – hundreds - all types unsorted" attracted 11 bids and sold on November 7th for \$95.00. There were both carded and loose tokens in the photo and there did appear to be several hundred tokens pictured.



**A state of Washington copper sales tax token pattern
sold December 1 to a lone bidder for \$40.00**

Bremerton WA private sales taken paper token, R8 had 5 bids and sold for \$78.88 on November 16th

Pontiac, IL provisional paper token, also R8 had 7 bids and sold for \$66.00 on November 16th

Danville, IL 1933 private issue paper tax token had 7 bids and sold on November 16th for \$61.00

An Alabama Pattern sales tax token, described as "Only 4 known examples" in dark colored plastic attracted 6 bids and closed on November 16th for \$56.99

Michigan sales tax token private issue attracted 6 bids and closed on November 16th for \$52.01

The book "Book Loners: tax tokens that aren't" by Merlin Malehorn was actively bid with 10 bids and sold on December 2nd for a very respectable \$36.67

A lot described as "rare MO Missouri sales tax token pressure stamp reverse" had 5 bids and sold on November 16th for \$34.15

A nice group of "68 all different Ohio sales tax token pairs was actively bid with 10 bids and closed on November 16th at \$34.01

An "original full box of Arizona tax tokens" attracted just 4 bids and closed on November 16th at \$33.60

Three quite rare Royalton, IL paper provisional tax tokens from Derbak's Grocery, Shaffer's Drug Store and The Blue Front (this last lot incorrectly described as Home Bakery) each attracted a bid of \$31.00 with 5, 6 and 5 bids respectively. All these lots closed on November 16th. The Blue Front piece appeared to have a large crease and what appeared to be a missing small piece in the LL corner.

A California Sales tax punch ticket form Safeway had 4 bids and closed on November 16th at \$29.77.

A political counter-stamp suggesting the voter "vote yes on Prop. 4" on a MO round paper tax token sold on November 16th to the highest of 5 bids at \$28.75

A fourth Royalton, IL provisional paper tax token from the Home Bakery had 5 bids and sold on November 16th for \$28.51. This token had a small piece missing from the UL corner.

A private counter-stamp of Tubby's Lunch Room from Boonville, MO on a large MO state issue had just 2 bids and sold on November 16th for \$26.50.

A lot described as an unlisted counter-stamp from Shryack – Sivers?/ Wholesale/ Grocery/ Company in 4 lines, all letter in upper case, attracted 2 bids and closed on November 16th at \$20.50. The upper part of the token was scuffed and the picture is not clear enough to be certain of the spelling on the first line.

An assorted framed set of 65 tax tokens, apparently mostly different sold for \$23.00 plus \$10 postage on December 7. This lot attracted just 2 bids.

A group of 22 vintage tax tokens from MO, MS and WA attracted 6 bids and sold for \$20.55 on December 7th. A similar lot of 22 tokens from IN, MO, MS had 5 bids and sold on December 10th for \$20.49.

A lot described as Gem Uncirculated Missouri Tax Tokens w/ Original Box sold on December 27th with 4 bids for \$12.25

A lot described as "29 misc state sales tax tokens LA, KS, UT, MO, Co, MS attracted 4 bids and sold on December 5th for \$13.25.

An original box and rolls of MO sales tax tokens attracted 3 bids and closed on November 16th at \$12.86

A group of 46 different state tax tokens attracted 8 bids and closed for \$12.56 on December 7th

El Paso, IL provisional sold using "buy it now" for \$12 with free shipping on November 28th. An identical lot sold on December 4th for \$12 to the single bidder. Another of these tokens sold to the single bidder for \$9.99 on November 23rd. Finally another lot sold with "Buy-it-now" for \$9.99 with free shipping on December 28th, curiously it was described as "Old El Paso Illinois Brass Tax Token..." I thought Old El Paso was a taco sauce???

A lot of 15 Alabama tax tokens with at least one appearing to be blue plastic in the photo, had 2 bids and sold for \$10.49 on November 17th.

A group of 20 carded assorted state luxury tax tokens had 6 bids and sold on December 4th for \$12. A similar lot had 6 bids and closed on November 25th at \$9.19.

A group of 500 Washington state tax tokens in metal and plastic attracted 3 bids and sold on November 25th for \$10.99.

Ten different mint Tenino, WA wooden sales tax tokens plus a bonus attracted 2 bids and closed on November 16th at \$10.50.

A lot described as "27 Utah sales tax tokens, 1, 2, 5 mills had just 2 bids and sold on December 7th for \$9.99 plus \$5 postage.

A box with "hundreds of sales MO tax tokens" attracted 1 bid and closed Dec 9th at \$9.99 with \$5 postage.

A lot described by the seller as "Many Illinois 1930's tax tokens with error tokens" attracted just one bid at \$9.99 and closed on November 19th.

A "large lot of tax tokens", looked to be close to 100 if not more; had one bid at \$9.95 and closed on November 30th.

A large lot, several hundred estimated from the photo provided, of Illinois Retailers tax tokens had 6 bids and closed at \$9.50 on November 2nd.

Nebraska white spot, R8, no sales tax token, mint sold on Nov 16th for \$9.01 to the highest of 3 bids.

Kentucky, 1936 sales tax paper issue in mint had only 2 bids and closed on November 16th for \$8.50.

A group described as "60 vintage tax tokens MO, CO and OK" had 7 bids and closed Nov 9th for \$8.49.

A group of 56 Utah tax tokens had 6 bids and sold on November 5th for \$8.25.

Jasper County IL provisional sold to the lone bidder for \$6.50 on November 28th.

A large group of tokens from the usual states had 5 bids and closed November 29th at \$6.56, another similar group with 327 tokens attracted 8 bids and sold for \$6.50 on November 30th.

Arcola, IL provisional sold on December 13th for \$5.99 to the sole bidder.

A group of 36 tax tokens had 4 bids and sold on December 7th for \$5.45.

A similar lot of 57 vintage state tax tokens had a single bid at \$4.99 and sold on November 13th. This same lot had no bids when it closed November 6th.

DiBella's third edition sales tax token check list and guide had a single bid of \$4.99 and closed Nov 16th.

A group of 65 vintage Louisiana luxury tax tokens had 3 bids and closed at \$4.50 on November 10th.

A lot described as "11 Utah state tax tokens, green 1 mill" attracted just 1 bid & sold Dec 16th for \$3.99.

A miscellaneous group of tax tokens, called a "large lot", looked like at least 100 tokens in the photo, had 3 bids and sold on December 9th for \$3.74.

A single Louisville, KY Arctic Ice tax token had just 2 bids and sold for \$1.04 on October 26th.



A lot with
"Chicago
Philatelic Society
Banquet
Hotel La Salle
Jan 18, 1936"
counter-stamped
on a MO-S1
had 8 bids and sold
December 29th
for \$34.45

A lot touted as "Error – Off center/Misprint Oklahoma Tax Token had a single bid and closed at 99 cents on November 2nd. The likelihood of quality control was quite low when these tax tokens were made and the low bid suggests that the photograph showed a token similar to many found in our own collections.



TRADING POST

WANTED: Your classified ad. Each member is entitled to a free ad in each issue. Your ad can be run in more than one issue if you let the editor know. The editor reserves the right to publish ads relative to space limitations. New ads will receive first priority over continuing ads.

United States Sales Tax Tokens and Stamps: A History and Catalog, M.K. Malehorn and T. Davenport, \$39.95 (member price) +\$3.50 Postage and Handling, from Turtle Hill Book Co., P.O. Box 265, Bryantown, MD 20617. Non-member price \$49.95 + Postage and Handling.

ATTS Catalog Supplement Pages: There are 96 supplement pages, 20 are printed both sides, the balance are single sided. There are also 3 color pages. A complete set is \$16.00 ppd, just black and white for \$12.50 ppd or just color sheets for \$4.50 ppd. The same supplements are available on CD for \$8.00 ppd, including color and black and white in Adobe format. Please contact the Editor.

For Sale: Coal Scatter Tags, Six different - \$5 ppd. Leo Schiltz, 196 Crestview LN, Dyer, IN 46311.

Wanted: Anything from Sapulpa, OK. Also seeking bulk tax tokens for giving to young collectors, kids, groups, etc. Will Buy. Sam K. Payne, P.O. Box 361, Sapulpa, OK 74067 svpayne@aol.com

For Sale: Litchfield or Paris Illinois ¼¢ Chamber of Commerce tax token \$3 each plus one stamp. Leo Schiltz, 196 Crestview LN, Dyer, IN 46311.

Wanted: ATTS Newsletter back-issues wanted, and all other coin club periodicals. Harold Thomas, P.O. Box 7520, Beaumont, TX 77726-7520. 409-466-0781.

Wanted: War tax tokens, script or tickets. Will buy or trade. Jim Calvert, jnlcalvert@gmail.com, 569 Diego Rivera Lane, Arroyo Grande, Ca. 93420

Occupation token Dept of Finance 1½ mills state of Illinois \$2 ppd. Leo Schiltz, 196 Crestview LN, Dyer, IN 46311.

For Sale: Sales Tax Tokens from MS, AL, LA, OK, KS, and MO for 20c each or 20 different for \$2.50. Also have wooden nickel bag of 250 for \$25.00 plus \$5.00 shipping. Billy Ethridge, 11956 Newton Co. Martin Road, Collinsville, MS 39325.

Wanted Personal tokens and overprints issued by Jerry Bates, Jerry Schimmel and other numismatists. Pete Smith, 2424 4th Street NE, Minneapolis, MN 55418. E-mail petesmith_158@msn.com

Litchfield or Paris Illinois ¼ cent Chamber of Commerce tax token. \$3 each plus stamp. Leo Schiltz, 196 Crestview Lane, Dyer, In 46311

Collector needs the following Illinois provisional's to compete collection. Moline L62A, L63Ac, L63Bb, L63-Bc, Rock Island L88Ab, L88Ba. Also needs most of the Illinois paper issues. Don Thannen, 2213 Grey Stone Drive, Springfield, IL 62704 or e-mail ddthannen@sbcglobal.net

Errors Wanted on tax tokens or any kind of tokens. I have many Minnesota pinball token errors to sell or trade (struck-over other tokens) Joe Steger, phone 330-762-7684 or e-mail: STEGER6@SBCGLOBAL.net



FINANCIAL REPORT

Sept 1, 2008 – Nov 30, 2008

Checking Account

| | | | |
|-------------------------|------------------|---------------------------------|------------------|
| Balance 09/01/08 | \$ 860.33 | Balance 11/01/08 | \$ 539.35 |
| Expenses (09/01-09/30) | \$ 76.92 | Expenses (11/01-11/30) | \$ 0.00 |
| Income (09/01-09/30) | \$ 0.00 | Income (11/01-11/30) | \$ 63.00 |
| Balance 10/01/08 | \$ 783.41 | Closing Balance 05/31/08 | \$ 602.35 |
| Expenses (10/01-10/31) | \$ 244.06 | | |
| Income (10/01-10/31) | \$ 0.00 | | |

Savings Account

| | |
|---------------------------------|-------------------|
| Balance 9/01/08 | \$ 4414.82 |
| Interest (09/01-11/30) | \$ 2.45 |
| Closing Balance 08/31/08 | \$ 4417.27 |



The balance for November covers the cost of the last newsletter. As usual, this report does not include the cost of this newsletter because that cost can't be known until after this statement was made.

DONATIONS: Thank you to Richard Land and Bob Frye for their donations. All the donations are appreciated very much and help keep us from needing to raise the dues even with increased postal rates and copy costs. Life members, it is okay if you want to make a donation.



ORGANIZATIONAL REPORT

Sept 1, 2008 — Nov 30, 2008

NEW MEMBERS: Michael Carbonaro

DROPS: None

REINSTATEMENTS: Marsha Bonham

MEMBERSHIP (Nov 30) 114

**Remember To Pay Your Dues, check your label
if it says 2008 your dues need to be paid!!!**

ATTS GENERAL INFORMATION

The ATTS Newsletter is the official quarterly publication of the American Tax Token Society and it is mailed from Lenexa, Kansas, USA as a first class mailing. The newsletter is published for its members. Copies of the newsletter are available to schools, universities, museums and other educational or related organizations upon request. The request must be made in writing on the organizational letterhead and signed by a legal representative of that organization.

The opinions expressed in this newsletter are those of the authors of each specific article. Those opinions may not reflect the same opinions of the editor or other society officers.

The society's officer's serve without compensation of any kind other than direct expenses incurred when conducting official society business.

The American Tax Token Society is a not-for-profit, tax-exempt, educational and research social club. The ATTS is registered as a 501(c)(3) organization under the IRS guidelines. All donations are tax-deductible subject to IRS guidelines.

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Information about membership, address changes, dues and donations should be addressed to the club secretary-treasurer. Membership dues are \$10 (U.S. addresses only), \$10 (U.S.) for Canadian addresses and \$15 (U.S.) for the U.K. and Europe. Write for additional rates depending on the country. Lifetime membership dues are \$160 (U.S. addresses only), \$180 (U.S.) for Canadian addresses and \$300 (U.S.) for U.K. and Europe. The membership calendar year begins in January.

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